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ACCOUNTS AND PAPERS:

TWENTY-NINE VOLUMES.

—*(6.—Part I.)*—

NAVY ESTIMATES.

DOCKYARDS AND STEAM FACTORIES.

Session

7 *February*——6 *July* 1865.

VOL. XXXV.—Part I.

1865.

ACCOUNTS AND PAPERS:

1865.

TWENTY-NINE VOLUMES:—CONTENTS OF THE

SIXTH VOLUME.—PART I.

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NAVY ESTIMATES,

FOR

THE YEAR

1865–66,

WITH APPENDIX.

[ACCOUNT of Naval Old Store Moneys and Extra Receipts in 1863-64.]

(PRESENTED TO PARLIAMENT BY COMMAND OF HER MAJESTY.)

Ordered, by The House of Commons, *to be Printed,*
17 *February* 1865.

STATEMENT showing the NET COST of the SERVICES provided for in the NAVY ESTIMATES for the Financial Years 1863–64, 1864–65, and 1865–66, after taking into Account the EXTRA RECEIPTS of the NAVAL DEPARTMENT payable into the EXCHEQUER.

(Prefixed to the NAVY ESTIMATES in accordance with Treasury Minute of the 12th December 1863.)

	£.	s.	d.	£.	s.	d.
1863-64 :						
Navy Estimates 1863-64 (Ordinary Grants) -	10,736,032	–	–			
Further Sum appropriated out of the Vote of Credit for China - - - - - -	206,496	11	4			
				10,942,528	11	4
Deduct,—						
Excess of Surpluses over Deficiencies on the ordinary Grants (Surpluses, 494,360 *l.* 2 *s.* 4 *d.* ; Deficiencies, 298,009 *l.* 3 *s.* 8 *d.*)				196,350	18	8
Expenditure, as per Final Account for 1863-64 - - £.				10,746,177	12	8
Extra Receipts and Repayments, as per Statement shown at page 131 of these Estimates (1st April 1863 to 31st March 1864)				273,879	11	10
Net Amount of Expenditure for Naval Services for the Year 1863–64, after deducting Extra Receipts and Repayments paid to the Exchequer - - - - - - - - £.				10,472,298	–	10
1864-65 :						
Navy Estimates 1864-65 - - - - - - - - -				10,708,651	–	–
Extra Receipts and Repayments :	£.	s.	d.			
1st April 1864 to 31st December 1864 -	150,644	6	7			
Quarter, from 1st January 1865 to 31st March 1865 (Estimated) - - - - - -	50,214	13	5			
				200,859	–	–
Net Amount, after deducting Estimated Extra Receipts and Repayments paid, or to be paid, to the Exchequer - - £.				10,507,792	–	–
1865-66 :						
Navy Estimates 1865-66 - - - - - - - - -				10,392,224	–	–
Estimated Amount of Extra Receipts and Repayments - -				239,319	–	–
Net Amount, after deducting Estimated Extra Receipts and Repayments to be paid to the Exchequer - - - - £.				10,152,905	–	–

Admiralty,
15 February 1865.

J. Beeby,
Accountant General of the Navy.

AN ESTIMATE of the Sums required to meet the Expenses which may be
and Decrease, as compared with the Sums Voted for

No. of Vote.	Page.	ABSTRACT.
1	6	Wages to Seamen and Marines - - - - - - - - - -
2	8	Victuals and Clothing for ditto - - - - - - - - - -
3	10	Admiralty Office - - - - - - - - - - -
4	16	Coast Guard Service, Royal Naval Coast Volunteers, and Royal Naval Reserve - - - - - - - - - - -
5	20	Scientific Branch - - - - - - - - - - -
6	26	Her Majesty's Establishments at Home - - - - - - - -
7	46	Her Majesty's Establishments Abroad - - - - - - - -
8	54	Wages to Artificers, &c., employed in Her Majesty's Establishments at Home
9	59	Wages to Artificers, &c., employed in Her Majesty's Establishments Abroad -
10	60 & 61	Naval Stores for the Building, Repair, and Outfit of the Fleet and Coast Guard; Steam Machinery; and Ships built by Contract:
		Section I. Storekeeper General of the Navy - - - - - -
		Section II. Controller of the Navy - - - - - - - -
11	62	New Works, Buildings, Machinery, and Repairs - - - - - - -
12	76	Medicines and Medical Stores - - - - - - - - - -
13	77	Miscellaneous Services - - - - - - - - - - -
		Total for the Effective Service - - - £.
14	80	Half Pay, Reserved Half Pay, and Retired Pay to Officers of the Navy and Royal Marines - - - - - - - - - - - - -
15	85	Military Pensions and Allowances - - - - - - - - -
16	93	Civil Pensions and Allowances - - - - - - - - - -
		TOTAL FOR THE NAVAL SERVICE - - - £.
		FOR THE SERVICE OF OTHER DEPARTMENTS OF GOVERNMENT:
17	97	Army Department (Conveyance of Troops) - - - - - - - -
		GRAND TOTAL - - - £.

* These sums include the Votes in the Supplementary Estimate for increasing the Full Pay and for the Extension of Naval Retirement of Officers of the Navy, amounting to 61,041 *l.* (*see* Parliamentary Paper, 13 May 1864, No. 294), and in the Supplementary Estimate for Purchase and completion by Contract of the "El Tousson" and "El Monassir," iron-clad ships, amounting to 220,000 *l.* (*see* Parliamentary Paper, 7 June 1864, No. 374).

† The original amount of this Vote, as shown in the Estimates for 1864-65, viz., 449,298 *l.*, was reduced by 5,000 *l.* in Committee of the House of Commons on 2 May 1864.

Admiralty, 15 February 1865.

incurred in the NAVAL DEPARTMENT, in the Year 1865–66, showing the Increase the preceding Year, under the following Heads; viz.

REQUIRED TO BE VOTED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.	1865/66. Increase.	1865/66. Decrease.	Number of Vote.
£.	£.	£.	£.	
2,945,006	*2,929,913	15,093	- - -	1
1,325,694	1,304,119	21,575	- - -	2
175,957	168,605	7,352	- - -	3
284,395	300,718	- - -	16,323	4
70,042	71,276	- - -	1,234	5
192,415	192,574	- - -	159	6
37,332	37,666	- - -	334	7
1,158,797	1,275,316	- - -	116,519	8
72,585	69,205	3,380	- - -	9
1,134,572	1,164,100	- - -	29,528	10
564,700	*882,212	- - -	317,512	
527,985	†444,298	83,687	- - -	11
64,800	64,350	450	- - -	12
103,925	102,320	1,605	- - -	13
8,658,205	*9,006,672	133,142	481,609	
698,195	*703,565	- - -	5,370	14
507,211	490,201	17,010	- - -	15
208,033	193,983	14,050	- - -	16
10,071,644	*10,394,421	164,202	486,979	
320,580	314,230	6,350	- - -	17
10,392,224	*10,708,651	170,552	486,979	

NET DECREASE - - £. 316,427

SOMERSET. HUGH C. E. CHILDERS.

NAVY ESTIMATES FOR THE YEAR 1865–66.

— No. 1. —

WAGES, &c., TO SEAMEN AND MARINES.

Number Voted last Year.	Number for 1865/66.	WAGES, &c, TO SEAMEN.		REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
		FLEET—SERVICE AFLOAT.			
		To defray the Charge of Wages (including Established Allowances) which shall come in course of payment in the year ending on the 31st March 1866, for the following Officers and Seamen to be employed in Her Majesty's Fleet; viz.:—		£. s. d.	£. s. d.
188	210	For Flag Officers in Commission, and their Retinues, Two Hundred and Ten in number		53,226 – –	29,426 – –
30	57	For Officers superintending Her Majesty's Dockyards and Naval Establishments, and their Retinues, Fifty-seven in number		12,430 – –	4,946 – –
3,667	3,861	For Three Thousand Eight Hundred and Sixty-one Commissioned and other Officers, above the rank of subordinate Officers, to be employed in Her Majesty's Fleet		769,390 – –	667,752 – –
857	818	For Eight Hundred and Eighteen Subordinate Officers		32,400 – –	33,328 – –
1,076	1,122	For One Thousand One Hundred and Twenty-two Warrant Officers		116,440 – –	103,335 – –
32,682	31,932	For Thirty-one Thousand Nine Hundred and Thirty-two Petty Officers and Seamen		1,016,688 – –	971,625 – –
38,500	38,000		£.	2,000,574 – –	1,810,412 – –* and 34,978 – – Supp. Estimate.
		BOYS:			
7,000	7,000	For Seven Thousand Boys, to be employed in Her Majesty's Fleet, including Three Thousand Boys, to be kept under Instruction in Training Ships		69,958 – –	69,703 – –
45,500	45,000	(For Details of the above, *see* "Explanatory Statement (A. 1)," APPENDIX, No. 1, page 100.)	£.	2,070,532 – –	1,880,115 – –* and 34,978 – – Supp. Estimate.
		COAST GUARD SERVICE:			
7,500	7,000	For Three Thousand Officers, Seamen and Boys (320 No.), to be employed in Her Majesty's Coast Guard Service *Afloat*	No. 3,000	129,941 – –	138,210 – –* and 2,775 – – Supp. Estimate.
		For Four Thousand Officers and Men to be employed in Her Majesty's Coast Guard Service *on Shore*	4,000	179,690 – –	173,739 – –* and 3,225 – – Supp. Estimate.
			7,000		
		(Also *Civilians*, provided for at page 17)	750		
		TOTAL for COAST GUARD SERVICE	7,750		
53,000	52,000	(For Details of the above, *see* "Explanatory Statement (A. 1)," APPENDIX, No. 1, page 102.)	£.	2,380,163 – –	2,192,064 – –* and 40,978 – – Supp. Estimate.
		To provide for Miscellaneous Pay and Allowances; viz.:—			
		Established Additional Pay and Allowances to Officers and Seamen to be employed in Her Majesty's Fleet and Coast Guard Service, including Table Money to Flag Officers, and Command Money allowed to Captains, Commanders, and Lieutenants, &c. when in command of Her Majesty's Ships		Included with Wages above.	102,446 – –† and 14,288 – – Supp. Estimate.
		Special Pay and Allowances to Officers and other Persons to be employed on particular Services		16,788 – –	19,400 – –
		(For Details of "Special Pay, &c.," *see* "Explanatory Statement (A. 2)," APPENDIX, No. 1, page 112.)			
		To provide for Good Conduct Pay to Petty Officers and Seamen, after certain periods of Service; and for Gratuities to Petty Officers and Seamen, Non-commissioned Officers and Privates of Royal Marines, for distinguished Gallantry in Action; also, for Gratuities in Aid of an Outfit to Petty Officers, who may be promoted to be Warrant Officers		40,000 – –	38,800 – –
		To provide for raising Men for the Fleet		200 – –	200 – –
		TOTAL WAGES, &c., TO SEAMEN in FLEET and COAST GUARD SERVICE	£.	2,437,151 – –	2,352,910 – – and 55,266 – – Supp. Estimate.
		(For Details of the foregoing Estimate, *see* "Explanatory Statement (A. 1 & 2)," APPENDIX, No. 1, pages 100 and 112.)			

* These amounts for 1864–65 are exclusive of the Established Allowances, which were provided for as a *separate* Item († £. 102,446, and £. 14,288 in Supplementary Estimate), but which, for the year 1865–66, are included with Pay.

No. 1.—Wages, &c., to Seamen and Marines—*continued.*

Number Voted last Year.	Number for 1865/66.	WAGES, &c., TO MARINES. Service Afloat and on Shore.	REQUIRED for the Service of the Year 1865/66. £. s. d.	LAST VOTE for the Financial Year 1864/65. £. s. d.
107	107	To defray the Charge of Wages which shall come in course of payment in the year ending on the 31st March 1866, for One Hundred and Seven Staff Officers, &c., of Royal Marines -	24,165 – –	23,975 – –
424	424	For Four Hundred and Twenty-four Commissioned Officers of Royal Marines - - - - - - - - - -	63,179 – –	63,270 – –
17,469	16,469	For Sixteen Thousand Four Hundred and Sixty-nine Non-commissioned Officers and Privates of Royal Marines -	344,635 – –	362,774 – –
18,000	17,000	viz. { 8,000 for Service *Afloat.* 9,000 - - *on Shore.* £.	431,979 – –	450,019 – –
		To provide for Good Conduct Pay to Non-commissioned Officers and Privates of Royal Marines - - - - - - - - - - - - - - - -	15,078 – –	15,448 – –
		To provide for Prizes for Good Shooting - - - - - - - - - -	502 – –	1,346 – –
		To provide for Beer Money allowed to Marines on Shore (13,222*l.*), and excess Cost of Bread and Meat beyond the 4½*d.* a day charged as the fixed Cost of the compound Ration (10,000*l.*) - - - - - - - - - - - - -	23,222 – –	25,000 – –
		To provide for Recruiting Expenses, including Bounty, Free Kit, &c. - - - -	9,574 – –	8,424 – –
		To provide for Colonial Pay and Field Allowances to Marines in Japan and San Juan (5,000 *l.* for this Service was included in the Charge of 21,500 *l.* for Contingencies, &c. in 1864-65) - - - - - - - - - - - - - - - -	11,000 – –	21,500 – –
		To provide for Contingencies of the Marine Service (for Details of past Expenditure, *see* Appendix, No. 3, page 119) - - - - - - - - - - - - - - - -	16,500 – –	
		Total Wages, &c., to Marines - - - £.	507,855 – –	521,737 – –

(For Details of the foregoing Estimate, *see* "Explanatory Statement (B.)," Appendix, No. 2, page 117.)

(For the Total Charge for the Marines, *see* Appendix, No. 4, page 120.)

Number Voted last Year.	Number for 1865/66.	RECAPITULATION OF THE FOREGOING ESTIMATE:		
53,000	52,000	Total Wages, &c., to Seamen in Fleet, and Coast Guard Service - - - - - - - - -	2,437,151 – –	2,352,910 – – and 55,266 – – Supplementary Estimate.
18,000	17,000	Total Wages, &c., to Marines - - - - -	507,855 – –	521,737 – –
71,000	69,000	Total - - - £.	2,945,006 – –	2,874,647 – – and 55,266 – – Supplementary Estimate.
950	750	Add, Civilians for Coast Guard Service, *see* page 17.		
71,950	69,750	Total Force in the Fleet and Coast Guard Service.		

ABSTRACT of the foregoing Items of Estimate, classified in accordance with the detailed heads of Expenditure in the Admiralty Departmental Ledger, agreeably with the suggestion contained in the Third Report from the Committee of Public Accounts of 1862, and to meet the requirements of the Treasury Minute of the 27th January 1863—(Parliamentary Papers, No. 467, 29 July 1862, p. v, and No. 52, 1863):—

		£. s. d.
Wages to Seamen and Marines Afloat, viz.:—		
Seamen Afloat - - - - - - - - - -	£. 2,436,951	
Marines Afloat - - - - - - - - - -	200,080	
		2,637,031 – –
Expense of raising Men for the Fleet - - - - - - - - - -		200 – –
Subsistence of Commissioned and Staff Officers of Marines on Shore (including Salaries of the Staff) - - - - - - - - - - - - -		57,805 – –
Subsistence of Non-commissioned Officers and Privates of Marines on Shore -		212,394 – –
Prizes for Good Shooting to Marines - - - - - - - - - -		502 – –
Recruiting Expenses, Royal Marines - - - - - - - - - -		9,574 – –
Colonial Pay and Field Allowances to Marines in Japan and San Juan - -		11,000 – –
Contingencies, Marine Service - - - - - - - - - -		16,500 – –
Total - - £.		2,945,006 – –

— No. 2. —

VICTUALS AND CLOTHING FOR SEAMEN AND MARINES.

		REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	PROVISIONS, &c.	£. s. d.	£. s. d.
53,000 3,000	For the Purchase of Provisions and Victualling Stores and other Charges for Fifty-three Thousand Men and Boys, including Eight Thousand Royal Marines, and Three Thousand Boys in Training Ships, to be employed in Her Majesty's Fleet, and for Three Thousand Men and Boys for Her Majesty's Coast Guard Service Afloat, for One Year, ending the 31st March 1866;		
	also,—		
	For the Purchase of Provisions and Victualling Stores and other Charges for the undermentioned Services, during the same period; viz.		
4,000	For Four Thousand Men to be employed in Her Majesty's Coast Guard Service, and borne on the Books of District Ships for Service on Shore;		
5,500	For Five Thousand Five Hundred Royal Naval Coast Volunteers when on Drill Afloat;		
16,000	For Sixteen Thousand Seamen of the Royal Naval Reserve when on Drill Afloat;		
713	For Seven Hundred and Thirteen Men and Boys, to be employed on board Steam Tugs, Hoys, &c., for Yard Service Afloat; viz.		

	1865/66.	1864/65.		
For Provisions:	£.	£.		
For the Fleet	645,430	633,823		
For Coast Guard Service Afloat	36,296	43,184		
For Royal Naval Coast Volunteers Afloat	6,366	10,413		
For Yard Service Afloat	3,437	3,189		
			691,529 – –	690,609 – –
For Savings (Payments for Provisions not taken up):				
For the Fleet	151,944	141,026		
For Coast Guard Service Afloat	8,545	9,608		
For Yard Service Afloat	783	701		
			161,272 – –	151,335 – –
For Money Allowances in lieu of Provisions to Officers and Men borne on Ships' Books but not Victualled:				
For the Fleet	28,491	24,000		
For Coast Guard Service on Shore	97,333	97,333		
For Royal Naval Reserve	29,867	29,867		
For Yard Service Afloat	8,656	8,217		
			164,347 – –	159,417 – –
For Lights and Culinary Fuel for Service Afloat, for	Fleet £. 64,878 Yard Service 481		65,359 – –	51,491 – –
For Money Allowance in lieu of Lights to Officers Afloat, for	Fleet £. 16,937 Yard Service 27		16,964 – –	18,724 – –
For Mess Traps £. 9,825 For Money Allowance £. 30,391	in lieu of Rations to Officers		40,216 – –	39,800 – –
For the Purchase of Victualling Stores; viz.:				
Coals for Victualling Yards, Casks, Packages, and Small Stores			39,053 – –	49,250 – –
For Freight, Lighterage, and other Charges on Provisions and Victualling Stores			18,569 – –	21,250 – –
TOTAL PROVISIONS, &c.		£.	1,197,309 – –	1,181,876 – –

No. 2.—Victuals and Clothing for Seamen and Marines—*continued.*

		REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
CLOTHING, &c.		£. s. d.	£. s. d.
To provide for Seamen's Clothing, Soap, and Tobacco, for the Year 1865-66 -	£. 201,657		
Note.—As the Estimated Amount of Charges against the Wages of Seamen, &c. on account of Issues of the above-mentioned Articles will meet this Sum, it is unnecessary to take any Vote this Year for such Articles.			
	£.		
To provide for Gratuitous Issues of Clothing, &c., to Seamen, Boys, and Marines for Coaling Her Majesty's Steam Vessels - - - - - - - - -	17,840		
To provide for Gratuitous Issues of Bedding to Seamen and Boys on First Entry	10,355		
To provide for Gratuitous Issue of Half Boots (annually) to Marines serving Afloat	2,506		
To provide for a Commuted Allowance in lieu of Gratuitous Issues of Clothing to Ten Years' Continuous Service Men, &c. - - - - - - - - -	7,212		
To provide for Gratuitous Issues to Working Parties of the Reserve Depôt Ships, &c., for Wear and Tear of Clothes - - - - - - - - -	925		
To provide for the Cost of Caps issued Gratuitously to Seamen of the Royal Naval Reserve - - - - - - - - - - - - - - - - -	217		
To provide Clothing, &c., for the Use of Royal Naval Coast Volunteers when on Drill Afloat - - - - - - - - - - - - - - - -	1,500		
		40,555 - -	38,377 - -

	1865 66.	1864/65.		
	£.	£.		
To provide for Clothing and Appointments of Royal Marines, for Making up and Altering Marine Clothing, and for the Gratuitous Issue of Half Boots and Blue Serge Tunics to Royal Marines	75,145	44,350		
For Money Allowances, in lieu of Clothing, to Royal Marines -	5,855	Included in Clothing, &c.		
For making up and altering Clothing - - - - -	Included under Clothing, &c.	6,040		
For Gratuitous Issue of Half Boots and Blue Serge Tunics (the former to Marines Ashore only, and the latter to Marines Ashore and Afloat) - - - - - - - - -		6,501		
For Marine Necessaries (not Clothing) - - - - -		23,024		
£.	81,000	79,915		
Deduct,—Estimated Amount of Charges against the Wages of Marines on account of Issues - - - - -	9,423	11,265	71,577 - -	{ 56,891 - - 11,759 - -
To provide for Marine Barrack Stores - - - - - - - - - - -			16,253 - -	15,216 - -
TOTAL CLOTHING, &c. - - - £.			128,385 - -	122,243 - -
ABSTRACT:				
TOTAL PROVISIONS, &c., for the FLEET, COAST GUARD SERVICE, &c. - - - - -			1,197,309 - -	1,181,876 - -
TOTAL CLOTHING, &c., for the FLEET, COAST GUARD SERVICE, &c. - - - - -			128,385 - -	122,243 - -
TOTAL - - - £.			1,325,694 - -	1,304,119 - -

— No. 3. —

ADMIRALTY OFFICE.

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
SALARIES of the LORDS COMMISSIONERS for executing the Office of Lord High Admiral of Great Britain and Ireland, viz.:		
First Lord - - - - - - - - - £. 4,500 – –		
Three Naval Lords, at £. 1,000 each* - - - - - 3,000 – –		
One Naval Lord* (including Allowance in lieu of a House) - 1,200 – –		
One Civil Lord (without a House) - - - - - - - 1,000 – –		
	9,700 – –	9,700 – –
First Secretary (without Half Pay) - - - - - - - - - - -	2,000 – –	2,000 – –
Second Secretary - - - - - - - - - - - -	1,500 – –	1,500 – –
Private Secretary to the First Lord* - - - - - - - - - -	300 – –	300 – –
PRINCIPAL OFFICERS OF THE NAVY:		
Controller of the Navy* - - - - - - - - - - - - -	1,300 – –	1,300 – –
Accountant-General of the Navy - - - - - - - - - - -	1,300 – –	1,300 – –
Storekeeper-General of the Navy - - - - - - - - - - -	1,300 – –	1,300 – –
Comptroller of Victualling - - - - - - - - - - - -	1,300 – –	1,300 – –
Director-General of the Medical Department of the Navy - - - - - -	1,300 – –	1,300 – –
Note.—The salaries of the Principal Officers include an allowance of £. 300 in lieu of a house, which will be repaid whenever an officer is in occupation of an Admiralty residence.		
DEPARTMENT OF THE SECRETARY.		
CLERKS on the Establishment, at Salaries varying according to Rank and Length of Service; viz.		

	NUMBER. 1865/66.	NUMBER. 1864/65.		
Chief Clerk - - - -	1	1	at - - - - - -	1,000 – – / 1,000 – –
1st Class - - - - -	11	11	from £. 600 to £. 850 per ann.	9,237 10 4 / 9,112 3 8
2d Class - - - - -	13	13	„ 350 to 550 „ -	6,172 9 11 / 5,992 9 11
3d ditto - 1st Section - - -	12	12	„ 250 to 350 „ -	3,976 17 1 / 3,840 1 10
3d ditto - 2d ditto - - -	11	11	„ 100 to 250 „ -	1,647 2 8 / 1,537 4 7
	48	48		
Salaries - - - £.	22,034	21,482		
Two Digest Writers, from 200 *l.* to 350 *l.* per annum - - - - - - - -				443 11 – / 423 11 –
Two Index Writers, from 100 *l.* to 250 *l.* per annum - - - - - - - -				243 11 – / 223 11 –
Librarian, from 150 *l.* to 250 *l.* per annum - - - - - - - - -				180 – – / 170 – –
French and Spanish Translator - - - - - - - - - -				100 – – / 100 – –
Temporary Employment of Clerks and Writers - - - - - - - -				1,219 8 9 / 1,259 8 9
DEPARTMENTS OF THE FIVE PRINCIPAL OFFICERS:				
DEPARTMENT of the CONTROLLER of the NAVY:				
CLERKS on the Establishment, at Salaries varying according to Rank and Length of Service; viz.				

	NUMBER. 1865/66.	NUMBER. 1864/65		
1st Class - 1st Section - - -	2	2	from £. 670 to £. 800 per ann.	1,600 – – / 1,600 – –
1st Class - 2d ditto - - -	1	1	„ 520 to 650 „ -	563 3 4 / 543 3 4
2d ditto - - - - - -	7	7	„ 315 to 500 „ -	2,845 6 11 / 2,715 3 8
3d ditto - - - - - -	14	14	„ 90 to 300 „ -	1,722 9 9 / 1,753 13 –
	24	24		
Salaries - - - £.	6,731	6,612		
Temporary Employment of Clerks and Writers - - - - - - - - -				565 – – / 365 – –
			Carried forward - - - £.	51,516 10 9 / 50,635 10 9

* In addition to Half-pay.

No. 3.—Admiralty Office—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
Brought forward - - -	51,516 10 9	50,635 10 9
Department of the Controller of the Navy—*continued.*		
Chief Constructor of the Navy - - - - - - - - - - - -	900 – –	900 – –
Two Constructors, at 800 *l.* each - - - - - - - - - - -	- - -	1,600 – –
Three Assistant Constructors, at 500 *l.* each - - - - - - - - -	1,500 – –	—
Surveyor and Inspector of Contract Works - - - - - £. 550 – –		
Allowance for House Rent - - - - - - - - 100 – –		
	650 – –	650 – –
Seven Draughtsmen to the Controller of the Navy - { Chief, from 520 *l.* to 650 *l.* per annum - - £. 604 8 10		
{ One 2d Class, from 315 *l.* to 500 *l.* per annum - 420 13 3		
{ Five 3d ditto, from 180 *l.* to 300 *l.* „ - - 951 14 6	1,976 16 7	2,258 3 1
Two Modellers, at 10 *s.* a day each - - - - - - - - - - -	312 17 –	266 1 –
Valuer and Inspector of Dockyard Work - - - - - - - - - - -	700 – –	—
Two Assistants to ditto - - - - - - - - - - - - -	800 – –	—
Engineer in Chief of the Navy - - - - - - - - - - -	900 – –	900 – –
Assistant to ditto - - - - - - - - - - - - -	500 – –	500 – –
Inspector of Machinery Afloat (in addition to Sea Pay) - - - - - -	200 – –	200 – –
Draughtsmen { One 2d Class, from 315 *l.* to 500 *l.* per annum - - £. 381 10 5		
{ One 3d ditto, from 180 *l.* to 300 *l.* „ - - - 224 6 11	605 17 4	580 17 4
Writer and Calculator, from 315 *l.* to 500 *l.* per annum - - - - - -	415 – –	400 – –
(Total for the Department of the Controller of the Navy - £. 16,756. 10. 11.)		
Department of the Accountant-General of the Navy:		
Deputy Accountant-General of the Navy - - - - - - - - - -	900 – –	900 – –
Inspector and Auditor of Yard Accounts, and two Chief Clerks, at 850 *l.* each - -	2,550 – –	2,550 – –
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.		

	NUMBER. 1865/66.	NUMBER. 1864/65.						
1st Class - - - - -	9	9	from £. 520	to £. 700	per ann.	5,517 17 4	5,351 6 10
2d ditto - - - - -	39	39	„ 315	to 500	„ -	16,801 9 4	16,231 9 4
3d ditto - - - - -	104	104	„ 90	to 300	„ -	16,441 13 4	15,590 3 10
	152	152					
Salaries - - - £.	38,761	37,173					

Allowance to Estimate Clerks - - - - - - - - - - - -	200 – –	200 – –
Temporary Employment of Clerks and Writers - - - - - - - -	2,873 15 –	2,769 2 –
(Total for the Department of the Accountant-General - £. 45,284. 15.)		
Carried forward - - - £.	106,261 16 8	102,482 14 2

No. 3.—Admiralty Office—*continued.*

	REQUIRED for the Service of the Year 1865–66.	LAST VOTE for the Financial Year 1864–65.
	£. s. d.	£. s. d.
Brought forward - - -	106,261 16 8	102,482 14 2
Department of the Storekeeper-General of the Navy:		
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.		

	NUMBER. 1865/66.	NUMBER. 1864/65.			
Chief Clerk - - - -	–	1	at - - - - - -	- - -	850 – –
1st Class 1st Section - -	1	1	from 670 *l.* to 800 *l.* per annum	685 1 1	791 4 5
1st Class 2d ditto - - -	1	2	„ 520 *l.* to 650 *l.* „ -	535 1 1	1,158 5 10
2d ditto - - - - -	5	7	„ 315 *l.* to 500 *l.* „ -	1,856 13 8	2,884 8 10
3d ditto - - - - -	14	18	„ 90 *l.* to 300 *l.* „ -	2,230 4 2	2,873 – 11
	21	29*			
Salaries - - - £.	5,307	8,587			
Temporary Employment of Clerks - - - - - - - - - - -				109 10 –	103 7 –
Pay and Allowances of a Staff Commander, R. N., Chief Engineer, R. N., and Foreman of a Dockyard, serving as a Committee for checking Store Accounts, &c. - -				1,282 17 6	1,282 17 6
(Total for the Department of the Storekeeper-General - £. 6,699. 7. 6.)					
Department of the Comptroller of Victualling:					
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.					

	NUMBER. 1865/66.	NUMBER. 1864/65.			
Chief Clerk - - - -	1	1	at - - - - - -	850 – –	850 – –
1st Class 1st Section - -	1	1	from 670 *l.* to 800 *l.* per annum	757 2 4	737 2 4
1st Class 2d ditto - - -	3	3	„ 520 *l.* to 650 *l.* „ -	1,950 – –	1,950 – –
2d ditto - - - - -	11	11	„ 315 *l.* to 500 *l.* „ -	5,069 14 3	4,905 14 3
3d ditto - - - - -	25	25	„ 90 *l.* to 300 *l.* „ -	3,979 3 5	3,729 3 5
	41	41			
Salaries - - - £.	12,606	12,172			
Temporary Employment of Clerks and Writers - - - - - - - -				1,103 15 –	1,079 15 –
(Total for the Department of the Comptroller of Victualling - £. 13,709. 15.)					
Carried forward - - - £.				126,670 19 2	125,707 13 8

* Eight clerks have been transferred to the Office of the Registrar of Contracts and Public Securities.

No. 3.—Admiralty Office—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
Brought forward - - -	126,670 19 2	125,707 13 8
Department of the Medical Director-General of the Navy:		
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.		

	NUMBER. 1865/66.	NUMBER. 1864/65.			
1st Class, 1st Section - - -	1	1	from 670 *l.* to 800 *l.* per annum	792 18 10	772 18 10
2d ditto - - - - - -	4	4	„ 315 *l.* to 500 *l.* „ -	1,635 8 10	1,575 8 10
3d ditto - - - - - -	9	9	„ 90 *l.* to 300 *l.* „ -	1,444 12 4	1,354 12 4
	14	14			
Salaries - - - £.	3,873	3,703			
Temporary Employment of Clerks - - - - - - - - - - - -				109 10 –	109 10 –
(Total for the Department of the Medical Director-General - £. 3,982. 10.)					
Department of the Director of Transports:					
Director of Transports - - - - - - - - - - - - -				1,200 – –	1,200 – –
Military Officer to assist the Director of Transports - - - - - - - -				365 – –	365 – –
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.					
	NUMBER. 1865/66.	NUMBER. 1864/65.			
Chief Clerk - - - -	1	1	at - - - - - -	850 – –	850 – –
1st Class, 2d Section - - -	1	1	from 520 *l.* to 650 *l.* per annum	650 – –	650 – –
2d ditto - - - - - -	4	4	„ 315 *l.* to 500 *l.* „ -	1,858 3 6	1,813 3 6
3d ditto - - - - - -	10	10	„ 90 *l.* to 300 *l.* „ -	1,550 16 6	1,553 16 6
	16	16			
Salaries - - - £.	4,909	4,867			
Temporary Employment of Clerks - - - - - - - - - - - -				628 4 5	653 4 5
(Total for the Department of the Director of Transports - £. 7,102. 4. 5.)					
Department of the Director of Works:					
Director of Engineering and Architectural Works - - - - - - - -				1,000 – –	1,000 – –
Deputy Director of ditto - - (Increase of salary of 100 *l.* not to be continued to his successor) - - - - - - - - - - - - - - - -				900 – –	900 – –
Examiner of Accounts, Returns, &c., from 350 *l.* to 500 *l.* per annum - - - -				500 – –	485 – –
Principal Clerk - - - - - - from 350 *l.* to 500 *l.* „ - - - -				350 – –	365 – –
Two Clerks and Accountants - - from 90 *l.* to 300 *l.* „ - - - -				450 – –	430 – –
Chief Draughtsman - - - - - from 350 *l.* to 500 *l.* „ - - - -				376 15 8	361 15 8
Two Draughtsmen - - - - - from 150 *l.* to 250 *l.* „ - - - -				360 – –	350 – –
Clerk of the Works - - - - - from 190 *l.* to 220 *l.* „ - - - -				220 – –	220 – –
Temporary Employment of Clerks and Draughtsmen - - - - - -				1,124 8 –	967 – –
Carried forward - - - £.				143,036 17 3	141,684 3 9

No. 3.—Admiralty Office—*continued.*

	NUMBER. 1865/66.	NUMBER. 1864/65.		REQUIRED for the Service of the Year 1865/66. £. s. d.	LAST VOTE for the Financial Year 1864/65. £. s. d.
Brought forward - - -				143,036 17 3	141,684 3 9
Office of the Registrar of Contracts and Public Securities:					
Registrar of Contracts and Public Securities - - - - - - - - - -				850 – –	Provided for under Department of the Storekeeper General of the Navy.
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.					
1st Class, 2d Section - - -	1	Provided for under Department of Storekeeper General of the Navy.	from £. 520 to £. 650 per ann.	629 16 8	
2d ditto - - - - - -	2		„ 315 to 500 „ -	795 – 9	
3d ditto - - - - - -	4		„ 90 to 300 „ -	552 2 7	
	7	–			
Salaries - - £.	1,977	–			
MESSENGERS, &c.					
In the Department of the Secretary:					
Head Messenger, Whitehall - - - - - - - - - - £.				200	
Allowance to ditto as Office Keeper - - - - - - - - -				65	265 – – 200 – –
1st Class Messengers, 6 No. — 1 Hall Porter - - - - - - £.				150	
4 for Board Room — 2 at 150 *l.* per annum -				300	
4 for Board Room — 2 at 120 *l.* „ - -				240	
1 for First Lord's Office - - - -				120	810 – – 810 – –
2d Class Messengers, 7 No., from 90 *l.* to 100 *l.* per annum - - - - -					667 4 3 665 – –
3d Class Messengers, 7 No., from 75 *l.* to 85 *l.* - - - - - - - - -					526 18 – 535 – –
Housekeeper, Whitehall - - - - - - - - - - - - - -					
Ditto - to cover the Wages of Female Servants - - - - - -					- - - 230 – –
For Wages and Allowances of Messengers and others on Day Pay; viz.:					
2 Extra Messengers, 3 Labourers, 1 Watchman, Gardener, and Messengers' Allowances					657 3 3 643 – –
Allowance to Office Keeper to cover the Wages of Female Servants - - - -					171 – – —
In the Departments of the Principal Officers, &c.:					
Head Messenger, Somerset House - - - - - - - - - - -					150 – – 150 – –
1st Class Messengers, 6 No., at 100 *l.* each - - - - - - - - -					600 – – 600 – –
2d Class Messengers, 14 No., from 85 *l.* to 90 *l.* per annum - - - - -					1,225 – – 1,225 11 10
3d Class Messengers, 28 No., from 70 *l.* to 80 *l.* per annum - - - - -					2,055 – – 2,051 15 4
Deptford and Woolwich Messenger - - - - - - - - - - -					80 – – 80 – –
Carried forward - - - £.					153,071 2 9 148,874 10 11

No. 3.—Admiralty Office—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
Brought forward - - -	153,071 2 9	148,874 10 11
Messengers, &c.—*continued.*		
In the Departments of the Principal Officers, &c.—*continued.*		
For the Wages and Allowances of 17 Messengers and others on Day Pay, viz.:		
6 Messengers, 2 Assistant Messengers, and 4 Boy Messengers, 3 Labourers, and 2 Temporary Labourers - - - - - - - - - - - - - -	965 19 2	931 16 3
Allowances to Messengers, &c., for the Charge of Repositories, cleaning Rooms, &c. -	628 16 5	532 18 2
(*Note.*—For Statement, showing the appropriation of the Messengers, &c., in the Department of the Principal Officers, &c., *see* Appendix, No. 5, p. 121.)		
Clothing for Porter and Assistant Porter - - - - - - - - - - -	22 – –	22 – –
For attendance of Police Officers, and extra Allowances to Messengers, for Watching at Night and Attendance on Sundays - - - - - - - - - - -	229 – –	229 – –
Housekeeper, Somerset House - - - - - - - - - - - -	100 – –	100 – –
Housekeeper's Servants - - - - - - - - - - - - -	626 15 –	601 8 –
Rents, Rates and Taxes - - - - - - - - - - - - -	2,600 – –	2,600 – –
Fuel and Lighting - - - - - - - - - - - - - -	1,700 – –	5,000 – –
Carriage of Ships' Books, Accounts, Vouchers, Parcels, Postage and Travelling Charges on the Public Service - - - - - - - - - - - - -	3,300 – –	
Miscellaneous Office Expenses and other Contingencies - - - - - -	2,000 – –	2,000 – –
LEGAL DEPARTMENT:		
Advocate-General of the Office of Lord High Admiral (in addition to Fees) - -	13 6 8	13 6 8
Counsel and Judge Advocate for the Affairs of the Admiralty and Navy (in addition to Fees) - - - - - - - - - - - - - - -	100 – –	100 – –
Solicitor for the Admiralty - - - - - - - - - - - - -	1,600 – –	1,600 – –
For ditto—for an Office, and assistance of Clerks - - - - - - - - -	1,000 – –	1,000 – –
For Fees to Counsel, and personal Charges of Law Agents employed by the Solicitor on Admiralty Business - - - - - - - - - - - - -	8,000 – –	5,000 – –
Total - - - £.	175,957 – –	168,605 – –

ABSTRACT of the foregoing Items of Estimate, classified in accordance with the detailed Heads of Expenditure in the Admiralty Departmental Ledger, agreeably with the suggestion contained in the Third Report from the Committee of Public Accounts of 1862, and to meet the requirements of the Treasury Minute of the 27th January 1863 (Parliamentary Papers, No. 467, 29 July 1862, p. v., and No. 52, 1863):—

	£. s. d.
Salaries—Admiralty Office - - - - - - - - - - -	154,443 9 2
Wages - - ditto - - - - - - - - - - - -	3,613 10 10
Rents, Taxes, and Contingencies - ditto - - - - - - -	9,900 – –
Law Charges - - - - - - - - - - - - -	8,000 – –
Total - - - £.	175,957 – –

— No. 4. —

COAST GUARD SERVICE,

(Under Act 19 & 20 Vict. cap. 83);

ROYAL NAVAL COAST VOLUNTEERS,

(Under Act 16 & 17 Vict. cap. 73);

AND

ROYAL NAVAL RESERVE,

(Under Acts 22 & 23 Vict. cap. 40, and 24 & 25 Vict. c. 129.)

COAST GUARD SERVICE:				REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
DEPARTMENT of the CONTROLLER-GENERAL:				£. s. d.	£. s. d.
Controller-General (Commodore of the 1st Class.)	Borne on the books of Her Majesty's Ship, "Pembroke," and paid Sea Pay and Allowances, under Vote No. 1.—*See* APPENDIX, No. 1, p. 102.			—	—
Deputy Controller-General (Additional Captain.)					
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service, viz.:	NUMBER. 1865/66.	NUMBER. 1864/65.			
1st Class, 2d Section	1	1	from 520*l.* to 650*l.* per annum	650 – –	640 – –
2d Class	3	3	„ 315*l.* to 500*l.* „	1,260 – –	1,215 – –
3d Class	11	11	„ 90*l.* to 300*l.* „	1,915 – –	1,935 – –
	15	15			
Salaries £.	3,825	3,790			
Allowance to a Paymaster, R.N., for Naval Duties*				282 10 –	232 10 –
Superintendent of Cruisers Building and Repairing				300 – –	300 – –
Surveyor of Coast Guard Buildings (Director of Works Department), from 350*l.* to 400*l.* per annum				395 – –	380 – –
Lithographic Printer. (Successor to receive a Salary of 80*l.* per annum)				100 – –	100 – –
Messengers — One, 2d Class, from 85*l.* to 90*l.* per annum			£. 90 – –	245 – –	237 10 –
Messengers — Two, 3d Class, from 70*l.* to 80*l.* per annum			155 – –		
Allowance to Messenger for cleaning Rooms and carrying Coals				59 2 –	59 2 –
Rates and Taxes				61 – –	61 – –
Travelling Charges and Subsistence Allowances				700 – –	700 – –
Rent of Office				105 19 –	105 19 –
Fuel and Lighting, and other small Contingent Expenses				150 9 –	150 19 –
Salaries			£. 5,147 10 –		
Wages and Allowances			59 2 –	£. 6,224 – –	6,117 – –
Rents, Taxes and Contingencies			1,017 8 –		

* In addition to Half-pay.

No. 4.—Coast Guard Service, Royal Naval Coast Volunteers, and Royal Naval Reserve—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
COAST GUARD SERVICE—*continued.*		
Civil Officers and Establishments on Shore:	£. s. d.	£. s. d.
Pay and Allowances of the undermentioned Officers and Men to be employed in Her Majesty's Coast Guard Service, *on Shore*, and not borne on Ships' Books, viz.:		
14 Persons serving as Inspecting Officers of Divisions — Two at 219*l.* per annum £.438 – –; One at – – – – 200 15 –; Nine at 146*l.* per annum – 1,314 – –; Two at 100*l.* 7*s.* 6*d.* per ann. 200 15 –	2,153 10 –	1,998 7 6
43 Persons, including Marine Officers, serving as Officers in command of Stations — at various rates of Pay, from 100*l.* 7*s.* 6*d.* to 219*l.* per annum	5,958 12 6	7,765 7 6
663 Chief Boatmen, Commissioned and other Boatmen, at various rates of Pay, from 54*l.* 15*s.* to 73*l.* per annum	37,613 5 –	47,824 – –
17 Mounted Guard:		
5 Serjeants at 91*l.* 5*s.* per annum £.456 5 –; 5 Corporals at 82*l.* 2*s.* 6*d.* per annum 410 12 6; 7 Privates at 73*l.* per annum 511 – –	1,377 17 6	1,770 5 –
13 Non-Commissioned Officers of Marines employed as Clerks on Shore at 4*s.* a day, or 24*s.* a week each, in addition to their Pensions, and 2 Clerks to assist Inspecting Commanders	811 4 –	686 8 –
750		
Lodging Allowances to Officers and Men unprovided with Quarters	15,968 – –	33,462 1 3
Rents and Insurances of Buildings (Stations, Officers' Houses, and Boatmen's Cottages)	19,603 17 8	
Rates and Taxes	1,300 – –	1,300 – –
Allowances to Inspecting Officers of Divisions on Visiting Duty	8,090 – –	8,090 – –
Expenses of removing Officers and Men and their Families from one Station to another	3,200 – –	2,770 – –
Allowances to Inspecting Officers of Divisions for the Keep of Horses, and Forage Allowances to the Mounted Guard	7,000 – –	7,000 – –
Allowances to Ministers of Religion for Spiritual Instruction of the Coast Guard Men and their Families	301 – –	191 – –
Stationery Allowances (including for Coast Guard Tenders)	1,300 – –	1,300 – –
Postage, Fuel, and Lighting, and other Contingent Expenses (including for Coast Guard Tenders and Royal Naval Coast Volunteers)	8,308 13 4	8,908 10 9
Pay of Officers, &c. £.47,914 9 –; Rents, Rates, and Taxes 34,871 17 8; Contingencies 28,199 13 4 — £.	110,986 – –	123,066 – –

No. 4.—Coast Guard Service, Royal Naval Coast Volunteers, and Royal Naval Reserve—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
COAST GUARD SERVICE—*continued.*		
Drill of the Coast Guard and Royal Naval Reserve:	£. s. d.	£. s. d.
For Drilling the Men belonging to the Coast Guard and Royal Naval Reserve to the use of the Great Gun, including remuneration to Officers of the Coast Guard who are in charge of Batteries	1,650 – –	1,000 – –
For the Erection and Repair of Batteries for Drilling the Men of the Coast Guard, and Royal Naval Reserve	1,500 – –	1,500 – –
£.	3,150 – –	2,500 – –
Total for the Coast Guard Service £.	120,360 – –	131,683 – –

NOTE.—In addition to the Amount provided in the foregoing Vote for the Coast Guard Service, amounting to £. 120,360 – –

The following Sums are likewise included in the undermentioned Votes of the Navy Estimates for Expenses on account of that Service, viz.:—

	Under Vote.	£. s. d.	£. s. d.
For Sea-pay to Officers and Crews borne on the Books of Her Majesty's Ships and Vessels to be employed in the Coast Guard Service	No. 1.	310,904 – –	
For Victuals, &c. for ditto	No. 2.	156,148 – –	
For Supplies to, and Local Purchases of Naval Stores at, Coast Guard Stations	No. 10. (Sec. 1.)	15,000 – –	
For Building and Repairing Coast Guard Tenders	No. 10. (Sec. 2.)	18,000 – –	
For New Works and Repairs of Buildings, &c.	No. 11.	25,000 – –	
For Medical Attendance, Medicines, &c.	No. 12.	10,740 – –	
For Civil Pensions of Coast Guard Officers and Men	No. 16.	32,496 – –	
			568,288 – –
Total Charge for the Coast Guard Service £.			688,048 – –

In addition to the foregoing Expense, 28 Vessels have been lent for the Coast Guard Service since its transfer to the Admiralty, the estimated Value of which is £. 34,928

Total Number of Men to be Employed in Her Majesty's Coast Guard Service, viz.:	Number.
Number to be borne on Ships' Books and employed *afloat* (provided for under Vote No. 1.)	3,000
Ditto, but to be employed *on shore* (under Vote No. 1.)	4,000
Ditto, not borne on Ships' Books, to be employed *on shore* (provided for under Vote No. 4.)	750
Total	7,750

ROYAL NAVAL COAST VOLUNTEERS:

	£. s. d.	£. s. d.
For Bounty Money to Volunteers, Conduct Money, Expenses of Billeting, and Wages when afloat	22,000 – –	27,000 – –

NOTE.—A sum of 7,866 *l.* is taken under Vote No. 2, for the Victualling and Clothing of the Royal Naval Coast Volunteers when on drill *afloat* (provision being made for 5,500 in number.)

No. 4.—Coast Guard Service, Royal Naval Coast Volunteers, and Royal Naval Reserve—*continued.*

	Required for the Service of the Year 1865/66.	Last Vote for the Financial Year 1864/65.
ROYAL NAVAL RESERVE:	£. s. d.	£. s. d.
For Subsistence Allowances for Officers of the Royal Naval Reserve whilst under drill (under Act 24 & 25 Vict. c. 129); viz.: 130 Lieutenants, at 10 *s.* a day each; 90 Sub-Lieutenants, out of the 270 allowed, at 7 *s.* a day each	2,702 – –	2,702 – –
For Annual Retainer to 16,000 Seamen of the Royal Naval Reserve, at 6 *l.* per man per annum	96,000 – –	
For Drill Pay at 1 *s.* 4 *d.* a day, and Lodging Allowance at 4 *d.* a day, for 16,000 men	37,333 – –	
	133,333 – –	133,333 – –
For Medical Fees for Examination of Men, Targets, Repair of Arms, Stationery, Travelling Expenses of Officers Enrolling Men, and of Men to and from Drill, and Miscellaneous Expenses	2,000 – –	2,000 – –
For Fees to Deputy Registrars of the Royal Naval Reserve for Enrolling Men, &c., and for Clerks, Messengers, &c.	4,000 – –	4,000 – –
£.	142,035 – –	142,035 – –

NOTE.—In addition to the Amount provided in the foregoing Vote for the Royal Naval Reserve, amounting to £. 142,035 – –

The following Sums are likewise included in the undermentioned Votes of the Navy Estimates for Expenses on account thereof, viz.:—

	Under Vote.	£. s. d.	
For Sea-pay to Officers and Crews of Her Majesty's Ships "Active," "Castor," "Brilliant," "Trincomalee," "Dædalus," "Eagle," "President," and "Winchester," used as Drill Ships for the Royal Naval Reserve	No. 1.	22,170 – –	
For Victuals, &c. for ditto	No. 2.	8,103 – –	
For ditto for the Royal Naval Reserve when on Drill *afloat*	No. 2.	30,084 – –	
For Supplies of Naval Stores for the above Ships	No. 10.	800 – –	
For Repairs to ditto	No. 10.	1,600 – –	
For Medical Attendance, Medicines, &c.	No. 12.	260 – –	
			63,017 – –
Total Charge for the Royal Naval Reserve £.			205,052 – –

ABSTRACT.

	£. s. d.	£. s. d.
Coast Guard Service	120,360 – –	131,683 – –
Royal Naval Coast Volunteers	22,000 – –	27,000 – –
Royal Naval Reserve	142,035 – –	142,035 – –
Total £.	284,395 – –	300,718 – –

ABSTRACT of the foregoing Items of Estimate classified in accordance with the detailed heads of Expenditure in the Admiralty Departmental Ledger, agreeably with the suggestion contained in the Third Report from the Committee of Public Accounts of 1862, and to meet the requirements of the Treasury Minute of the 27th January 1863 (Parliamentary Papers, No. 467, 29th July 1862, p. v., and No. 52, 1863), viz.:

	£. s. d.
Salaries, Coast Guard Office	5,147 10 –
Wages and Allowances, ditto	59 2 –
Rents, Taxes, and Contingencies, ditto	1,017 8 –
Pay of Officers and Men, Coast Guard Establishments on Shore	47,914 9 –
Rents, Rates and Taxes, ditto	34,871 17 8
Contingencies, ditto	28,199 13 4
Drill of the Coast Guard and Royal Naval Reserve	3,150 – –
Royal Naval Coast Volunteers	22,000 – –
Royal Naval Reserve	142,035 – –
Total £.	264,395 – –

— No. 5. —

SCIENTIFIC BRANCH.

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
ROYAL OBSERVATORY:	£. s. d.	£. s. d.
Astronomer Royal	1,000 – –	1,000 – –
First Assistant to ditto	400 – –	400 – –
Second ditto - ditto	300 – –	300 – –
Third ditto - ditto	200 – –	200 – –
Fourth ditto - ditto	150 – –	150 – –
Fifth ditto - ditto	100 – –	100 – –
Sixth ditto - ditto	120 – –	120 – –
Seventh ditto - ditto	120 – –	120 – –
Labourer	47 – –	47 – –
Expenses of Board of Visitors	70 – –	70 – –
Allowances to Assistants in lieu of Houses	260 – –	260 – –
Taxes, Rates, Fuel, Repairs, and other contingent Expenses	1,000 – –	1,000 – –
Extraordinary Expenses: Galvanic Contingencies	100 – –	100 – –
Repairs of Buildings, &c.	119 – –	145 – –
Subterranean Apartment for Magnetic Instruments	– – –	240 – –
Self-Registering Barrel for Record of Earth's Currents	– – –	50 – –
Printing Catalogue of Library	– – –	30 – –
For determining the Longitude of New Milford in connexion with the operations for measuring the Great European Arc of Parallel from Valentia in Ireland to Orsk on the Oural	– – –	60 – –
A portable 18-inch Altazimuth	280 – –	—
A portable German Transit Instrument	148 – –	—
Salaries - - - 2,437 *l.* - - / Contingencies - 1,977 *l.* - - } - £.	4,414 – –	4,392 – –
OBSERVATORY AT THE CAPE OF GOOD HOPE:		
Astronomer	600 – –	600 – –
First Assistant to ditto	400 – –	400 – –
Second Assistant to ditto	250 – –	250 – –
Labourer	80 – –	80 – –
For Expenses of Three Clerks copying and computing the Meridian Work, &c.	157 – –	157 – –
For Incidental Expenses	50 – –	50 – –
For attending to Simon's Bay Time Ball for Her Majesty's Ships	37 – –	37 – –
For Telegraph Wires between Observatory and the Simon's Bay Time Ball	– – –	40 – –
For printing Astronomical Observations	100 – –	100 – –
£	1,674 – –	1,714 – –

No. 5.—Scientific Branch—*continued.*

	£. s. d.	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
		£. s. d.	£. s. d.
NAUTICAL ALMANACK:			
Salary of the Superintendent		500 – –	500 – –
Computers: Chief Assistant, from £.250 to £.300 per annum	276 5 –	1,489 – –	1,530 – –
3 First Class, from £.160 to £.200 per annum each	535 8 11		
3 Second Class, from £.110 to £.150 per annum each	403 11 1		
4 Third Class, from £.50 to £.100 per annum each	273 15 –		
Rent, &c., for the Office in Verulam Buildings		100 – –	100 – –
For Sundries		100 – –	100 – –
	£.	2,189 – –	2,230 – –

Number of Nautical Almanacks sold in the five years ended the 31st December 1864; viz.:

Year.	Number.
1860	20,243
1861	16,660
1862	18,845
1863	20,957
1864	21,234

CHRONOMETERS:			
For the Purchase, Repair, and other Expenses connected with Chronometers	£.	1,000 – –	1,500 – –
COMPASS DEPARTMENT:			
Superintendent of Compass Observatory		182 – –	182 – –
Personal Pay to Office and Book-keeper		104 – –	104 – –
Rent of Ground		45 – –	45 – –
Contingent Expenses		85 – –	85 – –
Repairs of Standard Compasses		300 – –	300 – –
Repairs to Compass Observatory		48 – –	—
	£.	764 – –	716 – –
REWARDS, EXPERIMENTS, &c.:			
Rewards, Experiments, and other Expenses for Scientific Purposes		500 – –	1,000 – –
(For Return of Expenditure of 1863-64, *see* App. No. 6, p. 122).			

No. 5.—Scientific Branch—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
DIRECTOR OF EDUCATION FOR THE ADMIRALTY:		
For Salary of the Director of Education for the Admiralty - - - - - - - £. 650 – –		
For Commuted Allowance for Subsistence to ditto 250 – –	900 – –	
For Travelling Expenses of ditto - - - - - (Paid in addition for professional attendance at the Science and Art Department of the Committee of Council on Education, South Kensington; the amount not to exceed in a year 250 *l.*)	64 – –	—
£.	964 – –	—
SCHOOL OF NAVAL ARCHITECTURE:		
Principal - - - - - - - - - -	450 – –	
Vice-Principal - - - - - - - - -	300 – –	
Instruction in Ship and Engine Drawing - - -	178 – –	
Clerical Assistance, Attendants, and Messengers - -	190 – –	
Lectures - - - - - - - - - -	800 – –	2,300 – –
Professional Assistance (paid by the day), Examinations, &c.	500 – –	
School Accessories, Books, Apparatus, &c. - - -	500 – –	
Contingencies and Guarantees - - - - -	422 – –	
Subsistence of Students whilst at South Kensington - -	660 – –	
£.	4,000 – –	2,300 – –
ROYAL UNITED SERVICE INSTITUTION:		
For Annual Contribution towards the Funds of the above Institution - - - - - - - - -	300 – –	—
LIBRARIES AND MUSEUMS:		
For an Outlay on Books and Specimens for the Libraries and Museums at Haslar and Plymouth Hospitals - £.	100 – –	100 – –

No. 5.—Scientific Branch—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
HYDROGRAPHICAL DEPARTMENT:	£. s. d.	£. s. d.
Hydrographer *	800 – –	800 – –
Chief Naval Assistant to the Hydrographer*	400 – –	400 – –
5 Naval Assistants to ditto, at 250*l.* each *	1,250 – –	1,250 – –
2 Ditto, from 200*l.* to 250*l.* per annum each*	400 – –	—
Allowance of 2*s.* a day to Two of the above, Staff Commanders R. N., in addition to their Pay as Assistants	73 – –	73 – –
Temporary Assistants preparing Sailing Directions	365 – –	365 – –
Superintendent of Charts	400 – –	400 – –
6 Draughtsmen — 1 Chief Draughtsman from £. 310 to £. 400 per annum £. s. d. 319 19 8; 1 First Class, from £. 310 to £. 400 per annum 323 13 7; 2 Second Class, from £. 210 to £. 300 per annum 433 3 4; 2 Third Class, from £. 150 to £. 200 per annum 306 3 5	1,383 – –	1,159 – –
Writer	109 – –	—
Messengers and Packers of Charts:		
1st Class, 1 in No.	120 – –	120 – –
2d Class, 1 in No., from £. 85 to £. 90 a year	85 – –	85 – –
3d Class, 2 in No., from £. 70 to £. 80 „	140 – –	140 – –
For Drawing and Engraving Charts £. 6,000 – –	12,000 – –	10,000 – –
For Printing and Mounting Charts 6,000 – –		
For Instruments, Repairs, Packing Cases, Books, and other Expenses	1,200 – –	2,000 – –

Number of Charts and Books sold in the five years ended the 31st December 1864, and Proceeds of the same, viz.:

Year.	Charts. No.	Books. No.	Amount Received and Paid over to Exchequer. £. s. d.
1860	62,661	4,885	4,582 3 3
1861	53,009	3,177	4,345 2 9
1862	74,247	1,242	4,277 1 2
1863	82,099	1,618	5,014 18 3
1864	119,138	2,248	6,420 9 3

Carried forward £.	18,725 – –	16,792 – –

* In addition to Half-pay.

No. 5.—Scientific Branch—*continued.*

			REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
HYDROGRAPHICAL DEPARTMENT—*continued.*			£. s. d.	£. s. d.
Brought forward - - - £.			18,725 – –	16,792 – –
	£.	s. d.		
For the Hire of Vessels and Boats, for Lodging Money, and other Expenses relating to Coast and other Surveys - -	19,355	– –	—	—
For extra Pay to Surveyors and their Assistants at Home - - - - -	1,587	– –	—	—
For extra Pay to Surveyors and their Assistants in Ships on Survey on Foreign and Colonial Stations - - - - -	10,909	– –		
			*31,851 – –	37,015 – –
Salaries and Wages - - - £.	5,525	– –		
Drawing, Engraving, Printing, and Mounting Charts - -	12,000	– –		
Contingencies - - - -	1,200	– –		
Coast and other Surveys - -	31,851	– –		
- £.			50,576 – –	53,807 – –

A moiety of the charges for the Australian Surveys of Victoria, South Australia, Queensland, and New South Wales, is defrayed by these several Colonies; the remaining moiety is provided for under this Vote.

£. s. d.

Note.—In addition to the Amount provided, as above,* for the Hydrographical Department as the Estimated Expense of Surveys, amounting to - - - - - - - - - - - - 31,851 – –

The following Sums are likewise included in the undermentioned Votes of the Navy Estimates for Expenses of the Surveying Service; viz.:—

	Under Vote.	£. s. d.	
For Sea Pay to the Officers and Crews of Her Majesty's Ships and Vessels employed in the Surveying Service; also the Pay of those employed in hired Vessels and Boats, but borne on the Books of Her Majesty's Ships	No. 1	28,212 – –	
For Victuals, &c., for ditto - -	No. 2	7,674 – –	
For Stores, Machinery, and Coals supplied to Surveying Ships and Vessels, and also Wear and Tear - -	No. 8 & No. 10	15,125 – –	
For Medicines, &c., supplied to ditto -	No. 12	96 – –	
For Pilotage of ditto - - - -	No. 13	44 – –	
			51,151 – –
Total Charge for the Surveying Service - - - £.			83,002 – –

N.B.—For Statement of the Rates of Surveying Pay and Lodging Money of Surveying Officers of each Rank, &c., *see* Appendix, No. 7, p. 122, and Note respecting Surveys in Progress, *see* Appendix, No. 8, p. 122.)

No. 5.—Scientific Branch—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
ESTABLISHMENT FOR SCIENTIFIC EDUCATION AT THE ROYAL NAVAL COLLEGE AT PORTSMOUTH, &c.:		
Superintendent (in addition to his Full Pay and Allowances as Captain (1st Class) of Her Majesty's Ship "Excellent")	£. 30 5 5	£. 33 10 –
Professor (increase of Salary of 100 *l.* not to be continued to his successor)	600 – –	600 – –
Mathematical Master (increase of Salary of 100 *l.* not to be continued to his successor)	400 – –	400 – –
Instructor of Fortification and Military and Mechanical Drawing	200 – –	200 – –
Teacher of the Sword Exercise	175 – –	175 – –
Chemist (increase of Salary not to be continued to Successor)	400 – –	350 – –
Allowance to ditto for lecturing on Chemistry, &c., to Naval Engineers	25 – –	25 – –
French Instructor for the Royal Marine Cadets on board Her Majesty's Ship "Excellent"	100 – –	100 – –
Clerk, from 170 *l.* to 200 *l.* per annum	196 5 –	191 5 –
Allowance to ditto for taking charge of the Books and Furniture, &c., of the Establishment	20 – –	20 – –
Assistant in the Observatory	120 – –	120 – –
Matron	70 – –	70 – –
Messenger and Porter	60 – –	60 – –
Wages and Allowances for 5 Female Servants	206 – –	206 – –
Rates and Taxes	105 – –	95 – –
Allowances in lieu of Stationery { To the Superintendent 16 *l.* / To the Chemist 2 *l.* }	18 – –	16 – –
For the Formation of a Library for the Students	30 – –	30 – –
Expenses for Lecturing on Chemistry and Steam	105 – –	105 – –
For the Purchase of Models of Steam Machinery, &c., for the use of the Officers studying at the Royal Naval College	– – –	20 – –
For Furniture, repairing Instruments, washing Linen, Postage, Printing, Coals, and other small Expenses	700 9 7	700 5 –
£. (Gas, £. 75, provided for under Vote No. 11.)	3,561 – –	3,517 – –

ABSTRACT OF THE SCIENTIFIC BRANCH.

	£. s. d.	£. s. d.
Royal Observatory	4,414 – –	4,392 – –
Observatory at the Cape of Good Hope	1,674 – –	1,714 – –
Nautical Almanack	2,189 – –	2,230 – –
Chronometers	1,000 – –	1,500 – –
Compass Department	764 – –	716 – –
Rewards, Experiments, &c.	500 – –	1,000 – –
Director of Education for the Admiralty	964 – –	—
School of Naval Architecture	4,000 – –	2,300 – –
Royal United Service Institution	300 – –	—
Libraries and Museums	100 – –	100 – –
Hydrographical Department	50,576 – –	53,807 – –
Establishment for Scientific Education at the Royal Naval College at Portsmouth	3,561 – –	3,517 – –
Total £.	70,042 – –	71,276 – –

— No. 6. —

HER MAJESTY'S ESTABLISHMENTS AT HOME.

NAVAL YARDS.	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864-65.
DEPTFORD:	£. s. d.	£. s. d.
Additional Salary to the Superintendent of the Victualling Yard, under whose control the Dockyard is placed (*see* page 36)	100 – –	100 – –
Master Attendant and Harbour Master (*see* Victualling Yard)	—	—
Master Shipwright	500 – –	500 – –
Storekeeper and Cashier	600 – –	600 – –
Accountant of the Dock and Victualling Yards £. 500		
Addition to ditto, to make up his previous Salary as Storekeeper of the Victualling Yard 100		
	600 – –	600 – –
Store Receiver	– – –	450 – –
Staff Surgeon	450 – –	450 – –
Timber Inspector	300 – –	300 – –
Inspector of Stores	300 – –	—
Boatswain	190 – –	150 – –

Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.

	NUMBER. 1865/66.	NUMBER. 1864/65.			
Senior Clerk	1	1	from £. 315 to £. 450 per annum	441 – –	426 – –
Clerks	*12	10	„ 90 to 300 „	2,583 – –	1,971 – –
	*13	11	* A Clerk transferred from Royal Victoria Victualling Yard.		
Salaries £.	3,024	2,397			

Temporary Employment of Clerks	226 5 –	418 15 –
Two Foremen of the Yard at £. 250 each	500 – –	500 – –
Gratuity to one of the above	50 – –	—
Converter of Timber	160 – –	160 – –
Foreman of Sailmakers	160 – –	180 – –
Foreman of Smiths	150 – –	150 – –
Two Measurers (One at £. 170, One „ 150)	– – –	320 – –
Two Inspectors at £. 150 each	800 – –	800 – –
Four ditto „ 125 „		
Four Leading Men of Storehouses (One at £. 120; Addition to Salary for Duties at Somerset House 100; One at 100; Two at 85)	490 – –	490 – –
Schoolmaster, for the Instruction of Apprentices in the Dockyard, from £. 150 to £. 200 per annum	200 – –	200 – –

DIRECTOR OF WORKS DEPARTMENT:

Clerk of Works from £. 190 to £. 300 per annum	300 – –	300 – –
Clerk and Draughtsman from 90 to 300 „	160 – –	150 – –
Foreman of Works from 120 to 180 „	170 – –	160 – –
Rent of Water	125 – –	125 – –
Rent of part of Dockyard	10 – –	10 – –
Rates and Taxes	220 10 –	270 10 –
Allowance to Vicar for accommodation of Marines at Deptford Church	{ Transferred to Woolwich Marine Division }	30 – –
Allowances in lieu of Stationery (To the Captain Superintendent £. 10; „ Master Attendant 4; „ Master Shipwright 15; „ Storekeeper and Cashier 20; „ Accountant 20)	69 – –	74 – –
Postage and Travelling Charges on the Public Service, Printing, Advertisements, and other small Expenses	250 5 –	250 15 –
Salaries £. 9,430 5 –; Rents, Taxes, &c. 355 10 –; Contingencies 319 5 –	£. 10,105 – –	10,136 – –

(Gas, £. 300, provided for under Vote No. 11.)

No. 6.—Her Majesty's Establishments at Home—*continued.*

NAVAL YARDS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
WOOLWICH:	£. s. d.	£. s. d.
Commodore Superintendent (in addition to his Pay and Allowances as Captain of the 1st Class, and £. 1 a day as Commodore of the 2d Class)	267 12 11	320 17 6
Master Attendant	600 – –	600 – –
Master Shipwright	650 – –	650 – –
Assistant to ditto	400 – –	400 – –
Storekeeper	600 – –	600 – –
Accountant	500 – –	500 – –
Cashier	450 – –	—
Store Receiver	– – –	450 – –
Staff Surgeon	500 – –	500 – –
Chaplain* (for additional Salary of £. 100 a year, *see* Woolwich Marine Infirmary, page 43)	350 – –	350 – –
Timber Inspector	400 – –	400 – –
Inspector of Stores	300 – –	—
Boatswain	220 – –	200 – –

Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.

	NUMBER. 1865/66.	NUMBER. 1864/65.		
Senior Clerks	3	4	from £. 315 to £. 450 per annum	1,153 – –
Clerks	17	17	„ 90 to 300 „	3,206 – –
	20	21		
Salaries £.	4,359	4,565		

Temporary Employment of Clerks	746 10 –	724 5 –
Master Smith	250 – –	250 – –
Four Foremen of the Yard, at £. 250 each	1,000 – –	1,000 – –
Gratuity to one of the above	50 – –	50 – –
One Foreman of the Yard (to superintend the Joiners)	180 – –	180 – –
Two Converters of Timber — First, £. 150; Second, £. 125	275 – –	275 – –
Foreman of Riggers	190 – –	150 – –
Foreman of Smiths	125 – –	125 – –
Four Measurers — One at £. 180; Three at 150 each	– – –	630 – –
Ten Inspectors — Two at £. 150 each; Eight at 125 each	1,300 – –	1,300 – –
Five Leading Men of Storehouses — One at £. 100; Four at 85 each	440 – –	440 – –
Schoolmaster for the Instruction of Apprentices in the Yard, from £. 150 to £. 200 per annum	200 – –	200 – –
Gratuity to Schoolmaster for the Instruction of Naval Engineers	30 – –	30 – –

Director of Works Department:

Clerk of Works — from £. 190 to £. 300 per annum	300 – –	300 – –
Clerk and Draughtsman — from £. 90 to 300 „	220 – –	210 – –
Foreman of Works — from £. 120 to 180 „	147 – –	137 – –
Rent of Water	75 – –	75 – –
Allowances for House Rent — To the Staff Surgeon £. 75; „ Chaplain 50; „ Assistant Surgeon of H.M.S. "Fisgard" 40; „ Clerk of Works 50	215 – –	240 – –
Rates and Taxes	324 10 –	324 10 –
Carried forward £.	15,664 12 11	16,176 12 6

* In addition to Half-pay.

No. 6.—Her Majesty's Establishments at Home—*continued.*

NAVAL YARDS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the financial Year 1864/65.
WOOLWICH—*continued.*	£. s. d.	£. s. d.
Brought forward	15,664 12 11	16,176 12 6
Allowances in lieu of Stationery: To the Commodore Superintendent £.35; „ Master Attendant 12; „ Master Shipwright 20; „ Storekeeper 25; „ Accountant 20	112 – –	122 – –
Postage and Travelling Charges on the Public Service, Advertisements, Chapel Allowances, and other small Expenses	550 7 1	550 7 6
Salaries £.15,050 2 11; Rents, Taxes, &c. 614 10 –; Contingencies 662 7 1 — £.	16,327 – –	16,849 – –
STEAM FACTORY:		
Chief Engineer and Inspector of Machinery	650 – –	650 – –
Assistant to ditto	400 – –	400 – –
Assistant Inspector of Steam Machinery	Transferred to Keyham Steam Factory.	250 – –
Foreman of the Factory	225 – –	225 – –
Foreman of the Boilermakers	200 – –	200 – –
Timekeeper	120 – –	120 – –
Allowance for House Rent to the Assistant to the Chief Engineer and Inspector of Machinery (not to be continued to Successor)	50 – –	50 – –
Allowance in lieu of Stationery to the Chief Engineer	15 – –	15 – –
Travelling Expenses of Engineers, &c., to inspect Steam Machinery	50 – –	50 – –
Salaries £.1,595 – –; Rents, Taxes, &c. 50 – –; Contingencies 65 – – — £.	1,710 – –	1,960 – –
(Gas for Dockyard and Steam Factory, 1,522 *l.* provided for under Vote No. 11).		
CHATHAM:		
Captain Superintendent (in addition to his Pay and Allowances as Captain of the First Class	267 12 11	412 2 6
Master Attendant and Harbour Master	600 – –	600 – –
Master Shipwright	650 – –	650 – –
Two Assistants to ditto at 400 *l.* each	800 – –	800 – –
Chief Engineer and Inspector of Machinery	650 – –	650 – –
Storekeeper	600 – –	600 – –
Accountant	500 – –	500 – –
Cashier	500 – –	—
Store Receiver	– – –	450 – –
Staff Surgeon	500 – –	500 – –
Assisting Surgeon	300 – –	300 – –
Chaplain*	350 – –	350 – –
Timber Inspector	400 – –	400 – –
Inspector of Stores	350 – –	—
Boatswain	220 – –	200 – –

Clerks on the Establishment, at Salaries varying according to Rank and Length of Service, viz.:

	NUMBER. 1865/66.	NUMBER. 1864/65.		
Senior Clerks	3	3	from £.315 to £.450 per annum	1,158 – –	1,263 – –
Clerks	17	18	„ 90 to 300 „	3,403 – –	3,301 – –
	20	21			
Salaries £.	4,561	4,564			
Temporary Employment of Clerks				720 12 –	817 3 –
Carried forward £.				11,969 4 11	11,793 5 6

* In addition to Half-pay.

No. 6.—Her Majesty's Establishments at Home—*continued.*

NAVAL YARDS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
CHATHAM—*continued.*	£. s. d.	£. s. d.
Brought forward	11,969 4 11	11,793 5 6
Master Smith	250 – –	250 – –
Master Sailmaker	– – –	200 – –
Master Ropemaker	250 – –	250 – –
Five Foremen of the Yard at £. 250 each	1,250 – –	1,250 – –
Gratuity to one of the above	50 – –	50 – –
Foreman of the Yard (to superintend the Joiners)	180 – –	180 – –
Converter of Timber	150 – –	275 – –
Conductor of the Metal Mills	300 – –	300 – –
Foreman of Painters	– – –	200 – –
Foreman of Sailmakers	160 – –	—
Foreman of Ropemakers	200 – –	200 – –
Foreman of Riggers	190 – –	150 – –
Foreman of Smiths	125 – –	125 – –
Four Measurers { One at £. 180 / Three at 150 each }	– – –	630 – –
Eleven Inspectors { Two at £. 150 each / Nine at 125 each }	1,425 – –	1,300 – –
Two Layers in the Ropeyard at £. 100 each	200 – –	200 – –
Three Leading Men of Storehouses { One at £. 100 / Two at 85 each }	270 – –	270 – –
Head Master of the Dockyard School for Instruction of Apprentices in the Yard, from £. 200 to £. 250 per annum	250 – –	247 16 –
Assistant to ditto, from £. 100 to £. 140 per annum	140 – –	140 – –
DIRECTOR OF WORKS DEPARTMENT:		
Assistant Civil Engineer, from £. 315 to £. 500 per annum £. 405	455 – –	440 – –
Allowance to ditto, for Special Duties connected with the Extension of the Dockyard by Convict Labour £. 50		
Clerk of the Works, from £. 190 to £. 300 per annum	300 – –	300 – –
Clerk and Draughtsman, from £. 90 to £. 300 per annum	160 – –	150 – –
Foreman of Works, from £. 120 to £. 180 per annum	180 – –	180 – –
Allowances for House Rent. To the Assistant Civil Engineer £. 75	125 – –	75 – –
„ Conductor of Metal Mills 50		50 – –
Rates and Taxes	345 10 –	345 10 –
Allowances in lieu of Stationery. To the Captain Superintendent £. 35	120 – –	130 – –
„ Master Attendant 12		
„ Master Shipwright 20		
„ Chief Engineer 8		
„ Storekeeper 25		
„ Accountant 20		
Postage and Travelling Charges on the Public Service, Regulating Yard Clock, Advertisements, Chapel Allowances, and other small Expenses	400 5 1	400 8 6
Salaries £. 18,454 4 11 / Rents, Taxes, &c. 470 10 – / Contingencies 520 5 1 — £.	19,445 – –	20,082 – –

(Gas £. 1,100, provided for under Vote No. 11.)

No. 6.—Her Majesty's Establishments at Home—*continued.*

NAVAL YARDS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
SHEERNESS:	£. s. d.	£. s. d.
Captain Superintendent (in addition to his Pay and Allowances as Captain of the 1st Class)	258 10 5	258 10 5
Master Attendant	600 – –	600 – –
Assistant to ditto	500 – –	500 – –
Master Shipwright	600 – –	600 – –
Assistant to ditto	400 – –	800 – –
Storekeeper	600 – –	600 – –
Accountant	500 – –	500 – –
Cashier	450 – –	—
Store Receiver	– – –	400 – –
Staff Surgeon	500 – –	500 – –
Chaplain*	350 – –	350 – –
Timber Inspector	300 – –	300 – –
Inspector of Stores	300 – –	—
Boatswain	220 – –	200 – –

Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.

	NUMBER. 1865/66.	NUMBER. 1864/65.		
Senior Clerks	3	2	from £. 315 to £. 450 per annum	1,180 11 – / 765 11 4
Clerks	14	16	„ 90 to 300 „	2,225 9 – / 2,771 8 8
	17	18		
Salaries £.	3,406	3,537		

Temporary Employment of Clerks	471 5 –	580 15 –
Master Smith	250 – –	250 – –
Master Rigger	220 – –	200 – –
Four Foremen of the Yard at £. 250 each	1,000 – –	1,000 – –
Gratuity to one of the above	50 – –	50 – –
Foreman of the Yard (to superintend the Joiners)	180 – –	180 – –
Converter of Timber	150 – –	150 – –
Foreman of Sailmakers	180 – –	160 – –
Foreman of Caulkers	180 – –	180 – –
Foreman of Smiths	125 – –	125 – –
Two Measurers { One at £. 170 / One at 150 }	– – –	320 – –
Ten Inspectors { Two at £. 150 each / Eight at 125 each }	1,300 – –	1,175 – –
Three Leading Men of Storehouses { One at £. 100 / Two at 85 each }	270 – –	270 – –
Schoolmaster for the Instruction of Apprentices in the Yard, from £. 150 to £. 200 per annum	200 – –	200 – –
Gratuity to Schoolmaster for instructing Naval Engineers	50 – –	50 – –

Director of Works Department:

Clerk of Works, from £. 190 to £. 300 per annum	300 – –	300 – –
Clerk and Draughtsman, from £. 90 to £. 300 per annum	160 – –	150 – –
Foreman of Works, from £. 120 to £. 180 per annum	170 – –	160 – –
Carried forward £.	14,240 15 5	14,646 5 5

* In addition to Half-pay.

No. 6.—Her Majesty's Establishments at Home—*continued.*

NAVAL YARDS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
SHEERNESS—*continued.*	£. s. d.	£. s. d.
Brought forward - - -	14,240 15 5	14,646 5 5
Allowances for House Rent { To the Accountant - - - - - - - - £. 75; To the Assistant Surgeon of H. M. S. "Formidable," for Service at the Dockyard - - - - - - - 40 }	- - -	115 - -
Rates and Taxes - - - - - - - - - - - - -	575 5 -	525 5 -
Allowance to Roman Catholic Priest - - - - - - - - - -	120 - -	120 - -
Allowances in lieu of Stationery { To the Captain Superintendent - - - - - £. 35; „ Master Attendant - - - - - - 12; „ Master Shipwright - - - - - - 20; „ Storekeeper - - - - - - - 25; „ Accountant - - - - - - - - 20 }	112 - -	122 - -
Postage and Travelling Charges on the Public Service, Advertisements, Chapel Allowances, and other small Expenses - - - - - - - - -	400 19 7	400 9 7
Salaries - - - - £. 14,240 15 5; Rents, Taxes, &c. - - - 575 5 -; Contingencies - - - 632 19 7 - - - £.	15,449 - -	15,929 - -
Steam Factory:		
Engineer (Increase of salary of £. 50 not to be continued to his successor) - -	550 - -	550 - -
Foreman of the Factory, from £. 185 to £. 225 per annum - - - - -	225 - -	225 - -
Foreman of Boilermakers, from £. 150 to £. 180 per annum - - - -	180 - -	180 - -
Timekeeper - - - - - - - - - - - - - -	120 - -	120 - -
Allowance in lieu of Stationery to the Engineer - - - - - - -	10 - -	10 - -
Salaries - - - - £. 1,075 - -; Contingencies - - - 10 - - - - £.	1,085 - -	1,085 - -
(Gas for Dockyard and Steam Factory (£. 700), provided for under Vote, No. 11.)		
PORTSMOUTH:		
Admiral Superintendent (paid Full Pay and Allowances as Rear Admiral) - -	—	—
Master Attendant and Harbour Master - - - - - - - - - -	600 - -	600 - -
Assistant to - - - ditto - - - - - - - - - - - -	500 - -	500 - -
Master Shipwright - - - - - - - - - - - - -	650 - -	650 - -
Two Assistants to ditto - - - - - - - - at £. 400 each	800 - -	800 - -
Storekeeper - - - - - - - - - - - - - -	600 - -	600 - -
Accountant - - - - - - - - - - - - - -	500 - -	500 - -
Cashier - - - - - - - - - - - - - - -	500 - -	—
Store Receiver - - - - - - - - - - - - - -	- - -	450 - -
Staff Surgeon - - - - - - - - - - - - - -	500 - -	500 - -
Assisting Surgeon - - - - - - - - - - - - -	300 - -	300 - -
Chaplain* - - - - - - - - - - - - - - -	350 - -	350 - -
Timber Inspector - - - - - - - - - - - - -	400 - -	400 - -
Inspector of Stores - - - - - - - - - - - - -	350 - -	—
Boatswain - - - - - - - - - - - - - -	220 -	200 - -
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.		
Senior Clerks - 4 (1865/66.) 4 (1864/65.) from £. 315 to £. 450 per annum - -	1,492 - -	1,517 4 2
Clerks - - - † 28 28 „ 90 to 300 „ - -	5,253 - -	5,125 15 10
† 32 32 † A Clerk transferred from Royal Clarence Victualling Yard.		
Salaries - £. 6,745 6,643		
Temporary Employment of Clerks - - - - - - - - - -	1,247 7 -	1,209 17 -
Master Smith - - - - - - - - - - - - - -	250 - -	250 - -
Master Sailmaker - - - - - - - - - - - - -	200 - -	200 - -
Master Rigger - - - - - - - - - - - - - -	220 - -	200 - -
Master Ropemaker - - - - - - - - - - - - -	250 - -	250 - -
Carried forward - - - £.	15,182 7 -	14,602 17 -

* In addition to Half-pay.

No. 6.—Her Majesty's Establishments at Home—*continued.*

NAVAL YARDS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
PORTSMOUTH—*continued.*	£. s. d.	£. s. d.
Brought forward	15,182 7 –	14,602 17 –
Seven Foremen of the Yard at £.250 each	1,750 – –	1,750 – –
Gratuity to one of the above	50 – –	50 – –
Foreman of the Yard (to superintend the Joiners)	180 – –	180 – –
Engineer and Mechanist	200 – –	200 – –
Two Converters of Timber — First, £.150; Second, 125	275 – –	275 – –
Foreman of Ropemakers	200 – –	200 – –
Two Foremen of Smiths — One at £.150; One at 125	275 – –	275 – –
Foreman of Caulkers	180 – –	180 – –
Four Measurers — One at £.190; Three at 150 each	– – –	640 – –
Twenty Inspectors — Three at £.150 each; Seventeen at £.125 each	2,575 – –	2,200 – –
One Layer in the Rope Yard	100 – –	100 – –
One Temporary ditto (in charge of Hired Men)	100 – –	—
Four Leading Men of Storehouses — One at £.100; Three at 85 each	355 – –	355 – –
Head Master of the Dockyard School for the Instruction of Apprentices in the Yard, from £.200 to £.250 per annum	250 – –	250 – –
Assistant to ditto, from £.100 to £.140 per annum	140 – –	131 5 –
Gratuity to Head Master for the Instruction of Naval Engineers	50 – –	50 – –
Director of Works Department:		
Superintending Civil Engineer, from £.315 to £.500 per annum	490 – –	475 – –
Clerk and Accountant, from £.90 to £.300 per annum	90 – –	250 – –
Clerk and Draughtsman, from £.90 to £.300 per annum	250 – –	240 – –
Foreman of Works, from £.120 to £.180 per annum — £.180; Allowance in addition to ditto, whilst employed as Temporary Clerk of the Works — 40	220 – –	220 – –
Three Foremen of Works, from £.120 to £.180 per annum	500 – –	490 – –
Allowances for House Rent — To the Chaplain £.70; To the Store Receiver,—	70 – –	120 – –
Rent of Water for Dockyard	1,000 – –	1,000 – –
Rent of Corporation Mud Lands	20 – –	20 – –
Rates and Taxes	622 – –	572 – –
Allowance to Roman Catholic Priest	120 – –	120 – –
Allowances in lieu of Stationery. — To the Admiral Superintendent £.40; „ Master Attendant 12; „ Master Shipwright 20; „ Storekeeper 25; „ Accountant 20	117 – –	127 – –
Postage and Travelling Charges on the Public Service, Advertisements, Chapel Allowances, and other small Expenses	800 13 –	800 18 –
Salaries £.23,412 7 –; Rents, Taxes, &c. 1,712 – –; Contingencies 1,037 13 – — £.	26,162 – –	25,874 – –
Steam Factory:		
Chief Engineer and Inspector of Machinery	650 – –	650 – –
Assistant to ditto	400 – –	400 – –
Assistant Inspector of Steam Machinery	250 – –	250 – –
Foreman of the Factory, from £.185 to £.225 per annum	225 – –	225 – –
Foreman of Boiler Makers	200 – –	200 – –
Timekeeper	120 – –	120 – –
Allowance in lieu of Stationery to the Chief Engineer	15 – –	15 – –
Travelling Charges of Engineers, &c. to inspect Steam Machinery, &c.	50 – –	50 – –
Salaries £.1,845 – –; Contingencies 65 – – — £.	1,910 – –	1,910 – –

Gas for Dockyard and Steam Factory, and Gun Boat Slips, at Haslar, £.2,000, provided for under Vote No. 11.)

No. 6.—Her Majesty's Establishments at Home—*continued.*

NAVAL YARDS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
DEVONPORT:	£. s. d.	£. s. d.
Admiral Superintendent (paid Full Pay and Allowances as Rear-Admiral)	—	—
Master Attendant	600 – –	600 – –
Assistant to ditto	500 – –	500 – –
Ditto, for Service at Keyham	500 – –	500 – –
Master Shipwright	650 – –	650 – –
Two Assistants to ditto at £. 400 each	800 – –	800 – –
Storekeeper	600 – –	600 – –
Accountant	500 – –	500 – –
Cashier	500 – –	—
Store Receiver	– – –	450 – –
Harbour Master of Plymouth Sound, and adjacent Anchorage	500 – –	500 – –
Staff Surgeon	500 – –	500 – –
Assistant Surgeon	300 – –	300 – –
Ditto, for Service at Keyham	300 – –	300 – –
Chaplain*	350 – –	350 – –
Timber Inspector	400 – –	400 – –
Inspector of Stores	350 – –	—
Boatswain	220 – –	200 – –
Ditto, for Service at Keyham	220 – –	200 – –
Allowance to Two Boatswains of Her Majesty's Ship "Indus," in addition to their Full Pay, for assisting the Boatswains of Devonport and Keyham Yards in the Superintendence of Labourers at 1 *s.* a day each	36 10 –	36 10 –

Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.

	NUMBER. 1865/66.	NUMBER. 1864/65.			
Senior Clerks	4	4	from £. 315 to £. 450 per annum	1,602 – –	1,558 18 –
Clerks	† 30	30	„ 90 to 300 „	5,515 – –	5,287 2 –
	† 34	34			
Salaries £.	7,117	6,846			

† A Clerk transferred from Royal William Victualling Yard.

Temporary Employment of Clerks	958 2 5	1,039 14 5
Master Smith	250 – –	250 – –
Master Sailmaker	200 – –	200 – –
Master Ropemaker	250 – –	250 – –
Master Rigger	220 – –	200 – –
Ditto (acting) for Service at Keyham (Allowance to Boatswain of Her Majesty's Ship "Indus" in addition to his Full Pay)	18 5 –	18 5 –
Seven Foremen of the Yard at £. 250 each	1,750 – –	1,750 – –
Gratuity to one of the above	50 – –	50 – –
Foreman of the Yard (to superintend the Joiners)	180 – –	180 – –
Converter of Timber	150 – –	275 – –
Foreman of Ropemakers	200 – –	200 – –
Engineer and Millwright	200 – –	300 – –
Two Foremen of Smiths { One at £. 150 / One at 125 }	275 – –	275 – –
Foreman of Line Spinners	160 – –	160 – –
Foreman of Caulkers	180 – –	180 – –
Four Measurers { One at £. 190 / Three at 150 each }	– – –	640 – –
Eighteen Inspectors { Three at £. 150 each / Fifteen at 125 each }	2,325 – –	2,075 – –
Two Layers in the Rope Yard at £. 100 each	200 – –	200 – –
Four Leading Men of Storehouses { One at £. 100 / Three at 85 each }	355 – –	355 – –
Head Master of the Dockyard School, for the Instruction of Apprentices in the Yard, from £. 200 to £. 250 per annum	250 – –	250 – –
Assistant to ditto, from £. 100 to £. 140 per annum £. 130 18 4		
Allowance to ditto, for attending to the Instruction of Engineer Students 30 – –	160 18 4	150 18 4
Gratuity to the Head Master for the Instruction of Naval Engineers	50 – –	50 – –
Carried forward £.	23,325 15 9	23,281 7 9

* In addition to Half-pay.

No. 6.—Her Majesty's Establishments at Home—*continued.*

NAVAL YARDS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
DEVONPORT—*continued.*	£. s. d.	£. s. d.
Brought forward	23,325 15 9	23,281 7 9
Director of Works Department:		
Superintending Civil Engineer	500 – –	500 – –
Clerk of Works — from £. 190 to £. 300 per annum	300 – –	290 – –
Clerk and Accountant — One for Devonport, from £. 90 to £. 300 per annum	280 – –	
Clerk and Accountant — One for Keyham — ditto	Transferred to Royal William Yard, Plymouth	570 – –
Two Clerks and Draughtsmen — One for Devonport, One for Keyham — ditto	330 – –	310 – –
Two Foremen of Works — One for Devonport, One for Keyham — from £. 120 to £. 180 per annum	360 – –	360 – –
Allowances for House Rent — To Boatswain (Keyham) £. 40; To Superintending Civil Engineer 75; To Clerk of Works 50	165 – –	165 – –
Rent of Water for Dockyard, Marine Barracks, and Naval Hospital £. 575; Ditto — Additional Supply 150; Ditto — For Steam Factory at Keyham 280; Ditto — For Port Admiral's House 10	1,015 – –	1,030 – –
Rent of Ballast Pond	15 – –	
Rent of Premises under St. George's Hall, Stonehouse, for the detention of Disorderly Seamen	30 – –	—
Rates and Taxes	390 – –	450 – –
Allowance to Roman Catholic Priest	120 – –	120 – –
Allowances in lieu of Stationery. To the Admiral Superintendent £. 40; „ Master Attendant 16; „ Master Shipwright 20; „ Storekeeper 25; „ Accountant 20; „ Harbour Master 3	124 – –	134 – –
Postage and Travelling Charges on the Public Service, Advertisements, Chapel Allowances, and other small Expenses	900 4 3	900 12 3
Salaries £. 25,095 15 9; Rents, Taxes, &c. 1,615 – –; Contingencies 1,144 4 3 — £.	27,855 – –	28,111 – –
(Gas, £. 769, provided for under Vote No. 11.)		
Steam Factory (Keyham):		
Chief Engineer and Inspector of Machinery	650 – –	650 – –
Assistant to ditto	400 – –	400 – –
Assistant Inspector of Steam Machinery	250 – –	Provided for under Woolwich Steam Factory.
Foreman of the Factory, from £. 185 to £. 225 per annum	211 – –	201 – –
Foreman of Boiler-makers, from £. 150 to £. 180 per annum	180 – –	180 – –
Timekeeper	120 – –	120 – –
Allowance for House Rent to Assistant to Chief Engineer and Inspector of Machinery	50 – –	50 – –
Allowance, in lieu of Stationery, to the Chief Engineer	15 – –	15 – –
Salaries £. 1,811 – –; Rents, Taxes, &c. 50 – –; Contingencies 15 – – — £.	1,876 – –	1,616 – –
(Gas, £. 700, provided for under Vote No. 11.)		

No. 6.—Her Majesty's Establishments at Home—*continued.*

NAVAL YARDS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
PEMBROKE:	£. s. d.	£. s. d.
Captain Superintendent (in addition to his Pay and Allowances as Captain of the 1st Class)	267 12 11	320 17 6
Master of Her Majesty's Ship "Saturn," doing duty as Queen's Harbour Master and Master Attendant (in addition to Full Pay)	50 – –	50 – –
Master Shipwright	600 – –	600 – –
Storekeeper and Cashier	600 – –	600 – –
Accountant	450 – –	—
Staff Surgeon	450 – –	450 – –
Chaplain*	400 – –	400 – –
Timber Inspector and Inspector of Stores	450 – –	400 – –
Boatswain	220 – –	200 – –

Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.

	NUMBER. 1865/66.	NUMBER. 1864/65.		
Senior Clerks	2	2	from £. 315 to £. 450 per annum	825 – –	825 – –
Clerks	9	10	„ 90 to 300 „	1,760 – –	2,065 – –
	11	12			
Salaries £.	2,585	2,890			

Temporary employment of Clerks	273 15 –	275 19 –
Three Foremen of the Yard — Senior at £. 300; Two at £. 250 each	800 – –	800 – –
Gratuity to one of the above	– –	50 – –
Master Smith	250 – –	250 – –
Foreman of Smiths	125 – –	125 – –
Foreman of Millwrights	150 – –	150 – –
Two Converters of Timber — First at £. 150; Second at 125	275 – –	275 – –
Two Measurers — One at £. 170; One at 150	– –	320 – –
Eight Inspectors — Three at £. 150 each; Five at 125 each	1,075 – –	950 – –
Leading Man of Storehouses	100 – –	100 – –
Schoolmaster for the Instruction of Apprentices in the Yard, from £. 150 to £. 200 per annum	170 – –	198 18 6
Ditto - Allowance in consideration of his teaching the Engineers of the Coast Guard Ships	25 – –	25 – –

Director of Works Department:

Assistant Civil Engineer, from £. 315 to £. 500 per annum	490 – –	—
Clerk and Draughtsman, from £. 90 to £. 300 per annum	260 – –	250 – –

Allowances for House Rent — To the Clerk acting as Secretary to the Superintendent £. 50; To the Timber Inspector and Inspector of Stores 50; To the Assistant Civil Engineer 50	150 – –	100 – –
Rates and Taxes	94 15 –	94 15 –
Allowances in lieu of Stationery. — To the Captain Superintendent £. 25; To the Master Shipwright 20; To the Storekeeper and Cashier 35; To the Timber Inspector and Inspector of Stores 5	85 – –	85 – –
Postage and Travelling Charges on the Public Service, Advertisements, Chapel Allowances, and other small Expenses	300 17 1	300 10 –
Salaries £. 10,066 7 11; Rents, Taxes, &c. 244 15 –; Contingencies 385 17 1 — £	10,697 – –	10,311 – –

(Gas, £. 715, provided for under Vote No. 11.)

* In addition to Half-pay.

No. 6.—Her Majesty's Establishments at Home—*continued.*

VICTUALLING ESTABLISHMENTS.	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
ROYAL VICTORIA YARD AT DEPTFORD:	£. s. d.	£. s. d.
Captain Superintendent	800 – –	800 – –
Master Attendant and Harbour Master	600 – –	600 – –
Accountant of Dock and Victualling Yards (*see* Dock Yard, page 26).	—	—
Storekeeper	600 – –	600 – –
Store Receiver	450 – –	450 – –
Staff Surgeon and Medical Storekeeper	450 – –	450 – –
Chief Engineer and Inspector of Machinery	400 – –	400 – –
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.		
Senior Clerks – 3 (1865/66) 3 (1864/65) from £. 315 to 450 per annum	1,195 – –	1,150 – –
Clerks – *10 (1865/66) 11 (1864/65) „ 90 to 300 „	1,795 – –	1,955 – –
*13 (1865/66) 14 (1864/65)		
* A Clerk transferred to Deptford Dockyard.		
Salaries – £. 2,990 (1865/66) 3,105 (1864/65)		
Temporary employment of Clerks	814 18 –	784 15 –
Assistant to Master Attendant and Harbour Master	190 – –	150 – –
Master Cooper	250 – –	250 – –
Master Miller	200 – –	200 – –
Two Foremen of Coopers – One at £. 150; One at 130	280 – –	280 – –
Superintendent of the Manufacture of Mustard	150 – –	150 – –
Nine Leading Men of Storehouses – Four at £. 100 each; Five at 85 each	825 – –	825 – –
Leading Man of Bakers	120 – –	100 – –
Dispensary Assistant	100 – –	100 – –
Rent of Bavin Field	46 – –	46 – –
Rent of Water	250 – –	250 – –
Allowances for House Rent – to the Master Cooper, £. 35; „ Master Miller, 35	70 – –	70 – –
Rates and Taxes	202 17 6	202 17 6
Allowances in lieu of Stationery	80 – –	80 – –
Postage and Travelling Charges on the Public Service, and other small Expenses	198 4 6	198 7 6
Salaries £. 9,219 18 –; Rents, Taxes, &c. 568 17 6; Contingencies 278 4 6 – £.	10,067 – –	10,092 – –

(Gas, £. 300, provided for under Vote No. 11.)

No. 6.—Her Majesty's Establishments at Home—*continued.*

VICTUALLING ESTABLISHMENTS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
ROYAL CLARENCE YARD AT WEEVIL (GOSPORT):		
Captain Superintendent	800 – –	800 – –
Master Attendant	500 – –	500 – –
Storekeeper and Accountant	500 – –	500 – –
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.		
Senior Clerks – 2 (2) from £. 315 to 450 per annum	875 – –	860 – –
Clerks – *2 (3) „ 90 to 300 „	599 – –	702 – –
*4 (5) * A Clerk transferred to Portsmouth Dockyard.		
Salaries £. 1,474 (1,562)		
Temporary employment of Clerks	282 19 –	273 15 –
Leading Man of Coopers	150 – –	150 – –
Six Leading Men of Storehouses { Three at £. 100 each; Three at 85 each }	555 – –	555 – –
Leading Man of Millers	120 – –	120 – –
Leading Man of Bakers	100 – –	100 – –
Director of Works Department:		
Clerk of Works, from £. 190 to £. 300 per annum	300 – –	300 – –
Foreman of Works, from £. 120 to £. 180 per annum	180 – –	180 – –
Allowance for House Rent to Clerk of Works	50 – –	50 – –
Rates and Taxes	65 15 –	57 15 –
Allowances in lieu of Stationery	27 – –	27 – –
Postage and Travelling Charges on the Public Service, Advertisements, Stamps, Pumping, carting Rubbish, and other small Expenses	119 6 –	169 10 –
Salaries £. 4,961 19 –; Rents, Taxes, &c. 115 15 –; Contingencies 146 6 – } £.	5,224 – –	5,345 – –

(Gas, £. 125, provided for under Vote No. 11.)

No. 6.—Her Majesty's Establishments at Home—*continued.*

VICTUALLING ESTABLISHMENTS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
ROYAL WILLIAM YARD AT CREMILL (PLYMOUTH):	£. s. d.	£. s. d.
Captain Superintendent	800 – –	800 – –
Master Attendant	500 – –	500 – –
Storekeeper and Accountant	600 – –	600 – –
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service; viz.		
Senior Clerks (1865/66: 2; 1864/65: 2) from £. 315 to 450 per annum	844 – –	814 11 8
Clerks (1865/66: *2; 1864/65: 3) „ 90 to 300 „	403 – –	483 8 4
(1865/66: *4; 1864/65: 5) * A Clerk transferred to Devonport Dockyard.		
Salaries £. (1865/66: 1,247; 1864/65: 1,298)		
Temporary employment of Clerks	182 10 –	182 10 –
Labourer in charge of Brixham	34 – –	34 – –
Six Leading Men of Storehouses (Three at £. 100 each; Three at 85 each)	555 – –	555 – –
Leading Man of Coopers	150 – –	150 – –
Leading Man of Millers	120 – –	120 – –
Leading Man of Bakers	100 – –	100 – –
Director of Works Department:		
Clerk of Works, from £. 190 to £. 300 per annum	300 – –	300 – –
Clerk and Accountant, from £. 90 to £. 300 per annum	170 – –	Provided for under Devonport Dockyard.
Foreman of Works, from £. 120 to £. 180 per annum	180 – –	180 – –
Allowances for House Rent (To Superintendent's Secretary £. 50 – –; To Clerk of Works 50 – –)	100 – –	100 – –
Rent of Water	260 – –	260 – –
Rates and Taxes	50 – –	40 – –
Allowances in lieu of Stationery	27 – –	27 – –
Postage and Travelling Charges on the Public Service, Advertisements, Stamps, and other small Expenses	131 10 –	181 10 –
Salaries £. 4,938 10 –; Rents, Taxes, &c. 410 – –; Contingencies 158 10 – — £.	5,507 – –	5,428 – –
(Gas, £. 110, provided for under Vote No. 11.)		
HAULBOWLINE:		
Naval and Victualling Storekeeper and Accountant	500 – –	500 – –
Clerk, from £. 90 to £. 300 per annum	259 3 1	244 3 1
Non-commissioned Officer of Marines employed as Clerk, &c. at 4 *s.* a day, or 28 *s.* a week, in addition to his Pension	73 – –	73 – –
Foreman of Coopers	150 – –	150 – –
Rent of Premises at Queenstown (occupied by Port Admiral) £. 92 6 2; Rent of Land adjoining 10 – –; Rent of Water for ditto 5 – –	107 6 2	107 6 2
Rates and Taxes	22 13 10	22 13 10
Allowance for House Rent to the Foreman of Coopers	26 – –	15 – –
Curate of Queenstown for professional attendance	20 – –	20 – –
Allowance in lieu of Stationery	10 10 –	10 10 –
Postage and Travelling Charges on the Public Service, Stamps, Advertisements, and other small Expenses	29 6 11	29 6 11
Salaries £. 982 3 1; Rent and Taxes 156 – –; Contingencies 59 16 11 — £.	1,198 – –	1,172 – –
(Gas, £. 4, provided for under Vote No. 11.)		

No. 6.—Her Majesty's Establishments at Home—*continued.*

MEDICAL ESTABLISHMENTS.

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
HASLAR HOSPITAL:		
Captain Superintendent (paid on the Royal Clarence Victualling Establishment.)	—	—
Two Lieutenants, at 230 *l.* each	460 – –	460 – –
Two Inspectors General of Hospitals	1,642 10 –	1,642 10 –
Two Deputy Inspectors General of Hospitals	1,131 10 –	1,131 10 –
Agent and Steward	450 – –	450 – –
Staff Surgeon and Medical Storekeeper	401 10 –	401 10 –
Chaplain*	300 – –	300 – –
Four Assistant Surgeons	812 2 6	784 15 –
Five Clerks, from 90 *l.* to 300 *l.* per annum	1,144 6 9	1,099 9 5
Toll for Bridge from Gosport to Haslar (per Act 4 Will. 4, c. 4, s. 49)	62 – –	62 – –
Rates and Taxes	222 3 6	197 3 6
Lodging Money to Clerks	163 16 –	163 16 –
Allowance to Roman Catholic Priest	30 – –	20 – –
Scripture Reader	60 – –	60 – –
Allowances in lieu of Stationery	33 2 –	33 2 –
For Carting and Pumping and Gravelling the Walks by Contract	160 – –	160 – –
For Funerals, and Compensation for Burial Fees	150 – –	150 – –
For Postage, Advertisements, Conducting Lunatics, Chapel Allowances, and other small Expenses	152 19 3	152 4 1
Salaries £. 6,341 19 3 Rents, Taxes, &c. 447 19 6 Contingencies 586 1 3 — £.	7,376 – –	7,268 – –
(Gas, £. 400, provided for under Vote No. 11.)		
PLYMOUTH HOSPITAL:		
Captain Superintendent (paid on the Royal William Victualling Establishment.)	—	—
Two Lieutenants, at 230 *l.* each	460 – –	460 – –
Inspector General of Hospitals	821 5 –	821 5 –
Deputy Inspector General of Hospitals	511 – –	511 – –
Agent and Steward†	400 – –	400 – –
Surgeon and Medical Storekeeper	328 10 –	328 10 –
Chaplain*	300 – –	300 – –
Three Assistant Surgeons	629 12 6	574 17 6
Three Clerks, from 90 *l.* to 300 *l.* per annum	520 – –	500 – –
Temporary Employment of Clerks	– – –	91 5 –
Rates and Taxes	187 7 6	162 7 6
Allowance to Roman Catholic Priest	30 – –	20 – –
Allowances in lieu of Stationery	29 – –	29 – –
For Funerals, and Compensation for Burial Fees	15 – –	15 – –
For Postage, Advertisements, conducting Lunatics, Chapel Allowances, and other small Expenses	98 5 –	98 15 –
Salaries £. 3,970 7 6 Rents, Taxes, &c. 187 7 6 Contingencies 172 5 – — £.	4,330 – –	4,312 – –
(Gas, £. 210, provided for under Vote No. 11.)		
HAULBOWLINE HOSPITAL:		
Staff Surgeon	456 5 –	456 5 –
Assistant Surgeon	237 5 –	209 17 6
Clerk, from 90 *l.* to 300 *l.* per annum	240 – –	225 – –
Allowance to Roman Catholic Priest	30 – –	30 – –
For Postage, Advertisements, Travelling Charges, and other small Expenses	26 10 –	26 17 6
Salaries £. 933 10 – Contingencies 56 10 – — £.	990 – –	948 – –

* In addition to Half-pay.

† In addition to part of Half-pay.

No. 6.—Her Majesty's Establishments at Home—*continued.*

MEDICAL ESTABLISHMENTS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
YARMOUTH HOSPITAL:		
(Lunatic Asylum.)	£. s. d.	£. s. d.
Deputy Inspector General of Hospitals	511 – –	511 – –
Assisting Surgeon	328 10 –	328 10 –
Agent and Steward	300 – –	300 – –
Ground Rent of Hospital	14 14 –	14 14 –
Water supplied for the Hospital	100 – –	—
Rent of Cemetery	10 – –	10 – –
Rates and Taxes	4 – –	4 – –
Allowance to Vicar of North Yarmouth for Spiritual Attendance upon the Inmates of the Asylum	100 – –	—
Allowance to a Roman Catholic Priest for Attendance upon the Inmates of the Asylum	15 – –	—
For Funerals and Compensation for Burial Fees	82 – –	82 – –
For Conducting Lunatics, Postage, Advertisements, Articles of Amusement for Lunatics, Regulating Clock, and other small Expenses	76 16 –	76 16 –
Salaries £. 1,139 10 – Rents, Taxes, &c. 128 14 – Contingencies 273 16 – } £.	1,542 – –	1,327 – –
(Gas, £. 150, provided for under Vote No. 11.)		
TRANSPORT ESTABLISHMENT.		
DEPTFORD:		
Transport Officer *	400 – –	400 – –
Senior Clerk, from 315 *l.* to 450 *l.* per annum	335 – –	335 – –
Temporary employment of Clerks	91 5 –	91 5 –
Leading Man of Storehouses	85 – –	85 – –
Lodging Allowances to four Carpenters, R. N., employed upon Transport Duties, in addition to their Full Pay	182 10 –	182 10 –
Allowance in lieu of a House to Senior Clerk	50 – –	50 – –
Rates and Taxes	32 15 –	32 15 –
Stationery Allowance to Agent for Transports	5 – –	5 – –
Travelling Charges, Postage, and other small Expenses	70 10 –	70 10 –
Salaries £. 911 5 – Rents, Taxes, &c. 265 5 – Contingencies 75 10 – } £.	1,252 – –	1,252 – –
MARINE DIVISIONS.		
WOOLWICH:		
Barrack Master, at 10 *s.* a day *	182 10 –	182 10 –
Two Barrack Serjeants, at 2 *s.* 6 *d.* a day each	91 5 –	91 5 –
Barrack Clerk, at 6 *d.* a day	9 2 6	9 2 6
Schoolmistress, for the Education of the Female Children of the Royal Marines	36 – –	36 – –
Pupil Teacher for ditto	18 – –	9 2 6
Allowance to the Barrack Master for House Rent, at 1 *l.* 1 *s.* a week, including commuted Allowance for Fuel and Lights	54 15 –	54 15 –
Lodging-money to Officers unprovided with Quarters	753 – –	753 – –
Ground Rent of Premises in Francis-street	5 – –	5 – –
Ground Rent of Barracks	180 – –	180 – –
Water supplied for Barracks	300 – –	250 – –
Rates and Taxes	120 9 6	120 9 6
Allowance to Vicar for accommodation of Marines at Deptford Church	30 – –	Provided for under Deptford Dockyard.
Allowance for the accommodation of the Royal Marines in the Scotch Church	70 – –	70 – –
Allowance to Roman Catholic Priest for Chapel Accommodation, &c., for the Royal Marines	100 – –	100 – –
Allowance for accommodation of the Royal Marines in the Wesleyan Chapel	30 – –	30 – –
Contribution towards the maintenance of a Recreation Room	30 – –	—
Contribution towards the maintenance of the Military Police Force at Woolwich	50 – –	50 – –
Allowance in aid of the Expense of the Divisional Band of Music	91 – –	91 – –
For Washing Bedding, Compensation for loss of Washing Sheet Money, Funerals, Carriage of Baggage, Postage and Stationery, Allowance to Commandants, Adjutants and Paymasters for Divisional Companies and their Offices, measuring Coals, lighting Lamps, sweeping Chimneys, and other small Expenses	544 18 –	744 15 6
Salaries £. 336 17 6 Rents, Taxes, &c. 1,413 4 6 Contingencies 945 18 – } £.	2,696 – –	2,777 – –
(Gas, £. 571, provided for under Vote No. 11.)		

* In addition to Half-pay.

No. 6.—Her Majesty's Establishments at Home—*continued.*

MARINE DIVISIONS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
CHATHAM:		
Barrack Master, at 15 *s.* a day *	273 15 –	273 15 –
Barrack Serjeant, at 2 *s.* 6 *d.* a day	45 12 6	45 12 6
Barrack Clerk, at 6 *d.* a day	9 2 6	9 2 6
Schoolmistress, for the Education of the Female Children of the Royal Marines	36 – –	36 – –
Assistant Schoolmistress for the Infant School	7 2 2	—
Allowance to the Barrack Master for House Rent, at 1 *l.* 1 *s.* a week, including commuted Allowance for Fuel and Lights	54 15 –	54 15 –
Lodging Money to Officers unprovided with Quarters	452 – –	452 – –
Rates and Taxes	76 6 –	76 6 –
Allowance for the accommodation of the Royal Marines at Chatham Church	60 – –	—
Allowance for the accommodation of the Royal Marines in the Scotch Church at Rochester	56 – –	56 – –
Allowance to the Roman Catholic Priest for performance of Religious Duties to the Royal Marines	60 – –	60 – –
Allowance for the accommodation of the Royal Marines in the Wesleyan Chapel at Chatham	65 – –	30 – –
Contribution towards the maintenance of a Recreation Room	30 – –	—
Contribution towards the maintenance of the Military Police Force at Chatham	70 – –	—
Allowance in aid of the Expense of the Divisional Band of Music	91 – –	91 – –
For Washing Bedding, Compensation for loss of Washing Sheet Money, Funerals, Carriage of Baggage, Postage and Stationery, Allowances to Commandants, Adjutants and Paymasters for their Divisional Companies and Offices, measuring Coals, lighting Lamps, sweeping Chimneys, and other small Expenses	410 6 10	410 9 –
Salaries £. 371 12 2 Rents, Taxes, &c. 583 1 – Contingencies 842 6 10 } £.	1,797 – –	1,595 – –
(Gas, £. 500, provided for under Vote No. 11.)		
PORTSMOUTH:		
(Marine Barracks—Forton.)		
Barrack Master, at 10 *s.* a day *	182 10 –	182 10 –
Barrack Serjeant, at 2 *s.* 6 *d.* a day	45 12 6	45 12 6
Barrack Clerk, at 6 *d.* a day	9 2 6	9 2 6
Schoolmistress, for the Education of the Female Children of the Royal Marines	36 – –	36 – –
Assistant Schoolmistress for the Infant Schools	6 – –	15 12 –
Monitress at the School	4 – –	—
Allowance to the Barrack Master for House Rent, at 1 *l.* 1 *s.* a week, including commuted Allowance for Fuel and Lights	54 15 –	54 15 –
Lodging Money to Officers unprovided with Quarters	1,040 – –	1,040 – –
Rates and Taxes	102 13 6	92 13 6
Conveyance of Marines per Floating Bridge between Portsmouth and Gosport	95 – –	95 – –
Allowance for the accommodation of the Royal Marines at the Church at Forton, and visiting the Schools and Sick	150 – –	150 – –
Allowance to the Roman Catholic Priest for performance of Religious Duties to the Marines	55 – –	55 – –
Allowance for the accommodation of the Royal Marines at the Scotch Church	18 – –	18 – –
Ditto at the Wesleyan Chapel at Gosport	60 – –	60 – –
Contribution towards the maintenance of a Recreation Room	30 – –	—
Allowance in aid of the Expense of the Divisional Band of Music	91 – –	91 – –
For Washing Bedding, Compensation for loss of Washing Sheet Money, Funerals, Carriage of Baggage, Postage and Stationery, Allowances to Commandants, Adjutants and Paymasters for their Divisional Companies and Offices, measuring Coals, lighting Lamps, sweeping Chimneys, and other small Expenses	600 6 6	500 14 6
Salaries £. 283 5 – Rents, Taxes, &c. 1,197 8 6 Contingencies 1,099 6 6 } £.	2,580 – –	2,446 – –
(Gas, £. 450, provided for under Vote No. 11.)		

* In addition to Half-pay.

No. 6.—Her Majesty's Establishments at Home—*continued.*

MARINE DIVISIONS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
PORTSMOUTH:	£. s. d.	£. s. d.
(Marine Artillery Barracks—Fort Cumberland.)		
Barrack Master, at 7 *s.* 6 *d* a day*	136 17 6	136 17 6
Barrack Serjeant, at 2 *s.* 6 *d.* a day	45 12 6	45 12 6
Two Barrack Clerks, at 6 *d.* a day each	18 5 –	18 5 –
Schoolmistress, for the Education of the Female Children of the Royal Marine Artillery	36 – –	36 – –
Assistant Schoolmistress for the Infant School	9 – –	—
Allowance to Barrack Master for House Rent, at 1 *l.* 1 *s.* a week, including commuted Allowance for Fuel and Lights	54 15 –	54 15 –
Lodging Money to Officers unprovided with Quarters	1,942 – –	1,942 – –
Water supplied for Barracks	120 – –	70 – –
Rates and Taxes	120 – –	58 – –
Lodging Money to Assistant Chaplain of Her Majesty's Ship "Victory," for duties to the Royal Marine Artillery, &c.	63 7 6	50 – –
Allowance for the accommodation of the Royal Marine Artillery in the Wesleyan Chapel at Portsea	30 – –	30 – –
Ditto - - - - ditto - - - - in the Scotch Church at Portsmouth	25 – –	25 – –
Ditto - - - - ditto - - - - at the Parish Church at Elson	65 – –	—
Conveyance of the Royal Marine Artillery per Floating Bridge between Portsmouth and Gosport	40 – –	40 – –
Contribution towards the maintenance of a Recreation Room	30 – –	—
Allowance in aid of the Expense of the Divisional Band of Music	91 – –	91 – –
For Washing Bedding, Funerals, Carriage of Baggage, Postage and Stationery, Allowance to Commandants, Adjutants and Paymasters for Divisional Companies and their Offices, measuring Coals, lighting Lamps, sweeping Chimneys, and other small Expenses	400 2 6	400 10 –
Salaries £. 245 15 – Rents, Taxes, &c. 2,300 2 6 Contingencies 681 2 6 — £.	3,227 – –	2,998 – –
PLYMOUTH:		
Barrack Master, at 15 *s.* a day*	273 15 –	273 15 –
Two Barrack Serjeants, at 2 *s.* 6 *d.* a day each	91 5 –	91 5 –
Barrack Clerk, at 6 *d.* a day	9 2 6	9 2 6
Schoolmistress, for the Education of the Female Children of the Royal Marines	36 – –	36 – –
Assistant Schoolmistress	6 – –	—
Allowance to the Barrack Master for House Rent, at 1 *l.* 1 *s.* a week, including commuted Allowance for Fuel and Lights	54 15 –	54 15 –
Lodging Money to Officers unprovided with Quarters	1,700 – –	1,700 – –
Rent of a House hired for Marine Officers' Quarters	55 – –	—
Ground Rent for the Barracks	21 6 –	21 6 –
Water supplied for Barracks	25 – –	25 – –
Rates and Taxes	57 10 –	57 10 –
Allowance to the Curate of East Stonehouse, Devon, for the performance of Religious Duties to the Marines	150 – –	150 – –
Allowance for the accommodation of the Marines in the Wesleyan Chapel at Stonehouse	60 – –	60 – –
Ditto - - ditto - - - at the Roman Catholic Chapel at Stonehouse	44 – –	44 – –
Contribution towards the maintenance of a Recreation Room	30 – –	—
Contribution towards the maintenance of the Military Police Force at Devonport	50 – –	—
Allowance in aid of the Expense of the Divisional Band of Music	91 – –	91 – –
For Washing Bedding, Compensation for loss of Washing Sheet Money, Funerals, Carriage of Baggage, Postage and Stationery, Allowances to Commandants, Adjutants and Paymasters for Divisional Companies and their Offices, measuring Coals, lighting Lamps, sweeping Chimneys, and other small Expenses	626 6 6	526 6 6
Salaries £. 416 2 6 Rents, Taxes, &c. 1,913 11 – Contingencies 1,051 6 6 — £.	3,381 – –	3,140 – –

(Gas, £. 546, provided for under Vote No. 11.)

* In addition to Half-pay.

No. 6.—Her Majesty's Establishments at Home—*continued.*

MARINE DIVISIONS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
DEAL—RECRUITING DEPÔT:	£. s. d.	£. s. d.
[The duties of Barrack Master are performed by the Acting Quartermaster]	—	—
Allowance to a Serjeant, Royal Marines, as acting Schoolmaster	18 5 –	18 5 –
Acting Schoolmistress	16 – –	—
Lodging Money to Officers unprovided with Quarters	110 – –	110 – –
Rates and Taxes	2 – –	2 – –
Water supplied for the Depôt	55 – –	55 – –
Allowance to the Roman Catholic Priest for performance of Religious Duties to the Marines	42 – –	42 – –
Allowance for the accommodation of the Royal Marines in the Scotch Church	16 – –	16 – –
Ditto ditto in the Wesleyan Chapel	20 – –	20 – –
For Washing Bedding, Funerals, Carriage of Baggage and Stores, Postage and Stationery Allowance, lighting Lamps, sweeping Chimneys, and other small Expenses	172 15 –	172 15 –
Salaries £. 34 5 – Rents, Taxes, &c. 167 – – Contingencies 250 15 – } £.	452 – –	436 – –
(Gas, £. 180, provided for under Vote No. 11.)		
MARINE INFIRMARIES.		
WOOLWICH:		
Deputy Inspector General of Hospitals	511 – –	511 – –
Two Assistant Surgeons	419 15 –	392 7 6
Purveyor	100 – –	100 – –
Additional Salary to the Chaplain of Woolwich Yard, for Services at the Infirmary	100 – –	100 – –
Lodging Money to Deputy Inspector of Hospitals	70 – –	70 – –
Water supplied for the Infirmary	50 – –	50 – –
Rates and Taxes	5 12 4	5 12 4
For Shaving, keeping Linen in repair, Washing, Funerals, and other small Expenses	50 12 8	145 – 2
Salaries £. 1,130 15 – Rent, Taxes, &c. 125 12 4 Contingencies 50 12 8 } £.	1,307 – –	1,374 – –
(Gas, £. 270, provided for under Vote No. 11.)		
CHATHAM:		
Deputy Inspector General of Hospitals	511 – –	511 – –
Two Assistant Surgeons	419 15 –	419 15 –
Purveyor	100 – –	100 – –
Chaplain	100 – –	100 – –
Clerk to Hospital Depôt for Stores	45 – –	45 – –
Lodging Money to Chaplain	60 – –	60 – –
Rates and Taxes	60 17 6	60 17 6
For Shaving, sweeping Chimneys, Funerals, and other small Expenses	80 7 6	80 7 6
Salaries £. 1,175 15 – Rent, Taxes, &c. 120 17 6 Contingencies 80 7 6 } £.	1,377 – –	1,377 – –
(Gas, £. 70, provided for under Vote No. 11.)		
PORTSMOUTH:		
(Marine Infirmary—Forton.)		
Staff Surgeon	401 10 –	401 10 –
Two Assistant Surgeons	447 2 6	447 2 6
House Rent to Staff Surgeon	70 – –	70 – –
For Shaving, Washing, Allowance for repairing Bedding, Funerals, and other small Expenses	10 7 6	10 7 6
Salaries £. 848 12 6 Rents, Taxes, &c. 70 – – Contingencies 10 7 6 } £.	929 – –	929 – –

No. 6.—Her Majesty's Establishments at Home—*continued.*

MARINE INFIRMARIES—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
PORTSMOUTH:		
(Marine Artillery Infirmary—Fort Cumberland.)	£. s. d.	£. s. d.
Staff Surgeon	456 5 –	456 5 –
Assistant Surgeon	237 5 –	209 17 6
House Rent to Staff Surgeon	70 – –	70 – –
Rent of House at Southsea for Dispensary and Quarters for Assistant Surgeon	35 – –	35 – –
For Shaving, Washing, Allowance for repairing Bedding, Funerals, and other small Expenses	78 10 –	78 17 6
Salaries £. 693 10 – Rents, Taxes, &c. 105 – – Contingencies 78 10 – } £.	877 – –	850 – –
PLYMOUTH:		
Staff Surgeon	401 10 –	328 10 –
Two Assistant Surgeons	419 15 –	447 2 6
Rates and Taxes	18 17 6	18 17 6
Water supplied for the Infirmary	24 – –	24 – –
Washing, Shaving, Postage, Funerals, and other small Expenses	30 17 6	30 10 –
Salaries £. 821 5 – Rents, Taxes, &c. 42 17 6 Contingencies 30 17 6 } £.	895 – –	849 – –
DEAL:		
Staff Surgeon Assistant Surgeon } Borne on the Books of Her Majesty's Ship "Formidable," and paid Sea Pay under Vote No. 1	—	—
Washing, Shaving, Postage, Carriage of Stores, Funerals, and other small Expenses	48 – –	48 – –
Contingencies £.	48 – –	48 – –
NAVAL PRISON, LEWES:		
Governor * from 350 *l.* to 400 *l.* per annum	365 17 6	360 17 6
Chaplain *	200 – –	200 – –
Local Medical Practitioner	100 – –	100 – –
Pay of Warders, Assistant Warders, Schoolmaster, Messengers, &c.	1,269 19 4	1,436 10 10
For Lodging Money to those of the above unprovided with Quarters	146 – –	223 7 6
Rent of House for the Governor	83 10 –	—
Allowance in lieu of a House to the Chaplain	50 – –	—
Rates and Taxes	25 – –	—
Allowances for Clothing to Warders, &c.	103 17 –	71 17 6
Allowance to Roman Catholic Priest	26 – –	—
Fuel, Lights, &c.	181 15 –	135 – –
For Postage, Advertisements, and other Contingencies	120 7 2	140 6 8
For Clothing for Prisoners	69 14 –	80 – –
£.	2,742 – –	2,748 – –

(Gas, £. 45; provided for under Vote No. 11.)

* In addition to Half-pay.

No. 6.—Her Majesty's Establishments at Home—*continued.*

ABSTRACT.

		Page	Salaries. £. s. d.	Rents and Taxes. £. s. d.	Contingencies. £. s. d.	REQUIRED for the Service of the Year 1865/66. £. s. d.	LAST VOTE for the Financial Year 1864/65. £. s. d.
NAVAL YARDS	Deptford	26	9,430 5 –	355 10 –	319 5 –	10,105 – –	10,136 – –
	Woolwich	27	15,050 2 11	614 10 –	662 7 1	16,327 – –	16,849 – –
	Ditto (Steam Factory)	28	1,595 – –	50 – –	65 – –	1,710 – –	1,960 – –
	Chatham	28	18,454 4 11	470 10 –	520 5 1	19,445 – –	20,082 – –
	Sheerness	30	14,240 15 5	575 5 –	632 19 7	15,449 – –	15,929 – –
	Ditto (Steam Factory)	31	1,075 – –	– –	10 – –	1,085 – –	1,085 – –
	Portsmouth	31	23,412 7 –	1,712 – –	1,037 13 –	26,162 – –	25,874 – –
	Ditto (Steam Factory)	32	1,845 – –	– –	65 – –	1,910 – –	1,910 – –
	Devonport	33	25,095 15 9	1,615 – –	1,144 4 3	27,855 – –	28,111 – –
	Ditto (Steam Factory)	34	1,811 – –	50 – –	15 – –	1,876 – –	1,616 – –
	Pembroke	35	10,066 7 11	244 15 –	385 17 1	10,697 – –	10,311 – –
		£.	122,075 18 11	5,687 10 –	4,857 11 1	132,621 – –	133,863 – –
VICTUALLING ESTABLISHMENTS	Royal Victoria, Deptford	36	9,219 18 –	568 17 6	278 4 6	10,067 – –	10,092 – –
	Royal Clarence, Weevil (Gosport)	37	4,961 19 –	115 15 –	146 6 –	5,224 – –	5,345 – –
	Royal William, Cremill (Plymouth)	38	4,938 10 –	410 – –	158 10 –	5,507 – –	5,428 – –
	Haulbowline	38	982 3 1	156 – –	59 16 11	1,198 – –	1,172 – –
		£.	20,102 10 1	1,250 12 6	642 17 5	21,996 –	22,037 – –
MEDICAL ESTABLISHMENTS	Haslar	39	6,341 19 3	447 19 6	586 1 3	7,376 – –	7,268 – –
	Plymouth	39	3,970 7 6	187 7 6	172 5 –	4,330 – –	4,312 – –
	Haulbowline	39	933 10 –	– –	56 10 –	990 – –	948 – –
	Yarmouth	40	1,139 10 –	128 14 –	273 16 –	1,542 – –	1,327 – –
		£.	12,385 6 9	764 1 –	1,088 12 3	14,238 – –	13,855 – –
TRANSPORT ESTABLISHMENT	Deptford	40	911 5 –	265 5 –	75 10 –	1,252 – –	1,252 – –
				£. 340 15 –			
MARINE DIVISIONS	Woolwich	40	336 17 6	1,413 4 6	945 18 –	2,696 – –	2,777 – –
	Chatham	41	371 12 2	583 1 –	842 6 10	1,797 – –	1,595 – –
	Portsmouth (Marine Barracks, Forton)	41	283 5 –	1,197 8 6	1,099 6 6	2,580 – –	2,446 – –
	Portsmouth (Marine Artillery Barracks, Fort Cumberland)	42	245 15 –	2,300 2 6	681 2 6	3,227 – –	2,098 – –
	Plymouth	42	416 2 6	1,913 11 –	1,051 6 6	3,381 – –	3,140 – –
	Deal Recruiting Depôt	43	34 5 –	167 – –	250 15 –	452 – –	436 – –
		£.	1,687 17 2	7,574 7 6	4,870 15 4	14,133 – –	13,392 – –
				£. 14,133 – –			
MARINE INFIRMARIES	Woolwich	43	1,130 15 –	125 12 4	50 12 8	1,307 – –	1,374 – –
	Chatham	43	1,175 15 –	120 17 6	80 7 6	1,377 – –	1,377 – –
	Portsmouth (Marine Infirmary, Forton)	43	848 12 6	70 – –	10 7 6	929 – –	929 – –
	Portsmouth (Marine Artillery Infirmary, Fort Cumberland)	44	693 10 –	105 – –	78 10 –	877 – –	850 – –
	Plymouth	44	821 5 –	42 17 6	30 17 6	895 – –	849 – –
	Deal	44	– –	– –	48 – –	48 – –	48 – –
		£.	4,669 17 6	464 7 4	298 15 2	5,433 – –	5,427 – –
				£. 5,433 – –			
NAVAL PRISON, LEWES		44	– –	– –	– –	2,742 – –	2,748 – –
					TOTAL £.	192,415 – –	192,574 – –

— No. 7. —

HER MAJESTY'S ESTABLISHMENTS ABROAD.

NAVAL YARDS.	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
GIBRALTAR:	£. s. d.	£. s. d.
Naval Officer in charge of Establishments, &c. (in addition to his Pay and Allowances as Captain of the First Class)	108 – 5	161 5 –
Two Clerks, from 90*l.* to 300*l.* per annum	363 15 11	348 15 11
Temporary employment of Clerks	146 – –	146 – –
Engineer (2d Class Chief)	– – –	210 – –
Allowance to a Chief Engineer, R. N., in addition to full pay	54 15 –	—
Clerk of Works, from 250*l.* to 350*l.* per annum	350 – –	350 – –
Allowance in lieu of Stationery	15 – –	15 – –
Rates, Postage, and other small Expenses	24 8 8	24 19 1
Salaries £.1,022 11 4 Rents, Taxes, and Contingencies 39 8 8 — £.	1,062 – –	1,256 – –
(Gas, £. 100, provided for under Vote No. 11.)		
MALTA:		
Admiral Superintendent (in addition to his Full Pay and Allowances as Rear-Admiral)	65 – –	65 – –
Master Attendant and Queen's Harbour Master	500 – –	500 – –
Master Shipwright	550 – –	550 – –
Naval Storekeeper and Accountant	600 – –	600 – –
Chaplain	300 – –	300 – –
Boatswain	230 – –	230 – –
Clerks — two Senior, from 315*l.* to 450*l.* per annum £. 779 – – six, from 90*l.* to 300*l.* per annum 1,083 – –	1,862 – –	2,154 10 –
Temporary employment of Clerks	310 5 –	233 10 –
Engineer in charge of the Machinery in both the Naval and Victualling Yards	550 – –	500 – –
Foreman of Shipwrights (Increase of Salary not to be continued to his Successor)	200 – –	180 – –
Foreman of Smiths	160 – –	160 – –
Foreman of Engineer Smiths	160 – –	160 – –
Foreman of Fitters	180 – –	180 – –
Inspector of Police	140 – –	140 – –
Schoolmaster of the Dockyard School £. 100 Assistant ditto 40	140 – –	200 – –
Director of Works Department:		
Assistant Civil Engineer, from 350*l.* to 500*l.* per annum	– – –	475 – –
Clerk of Works, from 250*l.* to 350*l.* per annum	310 – –	300 – –
Clerk and Accountant, from 150*l.* to 300*l.* per annum	220 – –	210 – –
Rent of House for the Commander-in-Chief	125 – –	125 – –
Rent of Stable for ditto	15 – –	15 – –
Allowances for House Rent. To the Superintendent's Secretary (borne in Her Majesty's Ship "Hibernia") £. 50 – –		
To Surgeon ditto 50 – –		
To established Clerks. two, at 40*l.* a year each 200 – –		
four, at 30*l.* „		
To Temporary Clerk 30 – –		
To Inspector of Police 30 – –	470 – –	480 – –
To Schoolmaster 30 – –		
Director of Works Department:		
To Clerk of Works 40 – –		
To Clerk and Accountant 40 – –		
Allowances in lieu of Stationery. To the Admiral Superintendent £. 40 – –		
„ Master Attendant 3 – –		
„ Master Shipwright 4 10 –		
„ Naval Storekeeper and Accountant 12 – –	66 2 –	66 2 –
„ Surgeon (borne in Her Majesty's Ship "Hibernia") 2 2 –		
„ Engineer 4 10 –		
Postage, Printing, Advertisements, Chapel Allowances, and other small Expenses	122 13 –	122 18 –
Salaries £. 6,477 5 – Rents, Taxes, and Contingencies 798 15 – — £.	7,276 – –	7,947 – –
(Gas, £. 400, for Dockyard, Victualling Yard, and Hospital, provided for under Vote No. 11.)		

No. 7.—Her Majesty's Establishments Abroad—*continued.*

NAVAL YARDS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
HALIFAX:	£. s. d.	£. s. d.
Naval and Victualling Storekeeper and Accountant (salary of successor to be 500 *l.* a year)	600 – –	600 – –
Three Clerks from 90 *l.* to 300 *l.* per annum	511 14 3	476 14 3
Allowance to ditto to meet increased Cost of Living	150 – –	150 – –
Temporary Employment of Clerks	91 5 –	—
Foreman of Shipwrights (Increase of Salary of £. 40 not to be continued to his successor)	– – –	200 – –
Allowance to Roman Catholic Priest	20 – –	20 – –
Supply of Water by Contract	120 – –	120 – –
Allowance for House-rent to two Clerks	– – –	60 – –
Rates and Taxes	19 5 –	19 5 –
Allowance in lieu of Stationery to the Naval and Victualling Storekeeper and Accountant	12 – –	12 – –
Printing, Advertisements, Postage, Sweeping Chimneys, and other small Expenses	79 15 9	79 – 9
Salaries £. 1,352 19 3		
Rents, Taxes, and Contingencies 251 – 9 — £.	1,604 – –	1,737 – –
(Gas £. 70, provided for under Vote No. 11.)		
BERMUDA:		
Naval Officer in charge of Establishments, &c. (in addition to his Full Pay as Captain of the First Class)	108 – 5	161 5 –
Naval and Victualling Storekeeper and Accountant	600 – –	600 – –
Chaplain *	400 – –	400 – –
Clerks: one Senior, from 315 *l.* to 450 *l.* per annum £. 429 9 11; three, from 90 *l.* to 300 *l.* per annum 361 8 6	790 18 5	759 9 11
Temporary Employment of Clerks	221 5 –	221 5 –
Leading Man of Storehouses	120 – –	120 – –
Allowance to the above Clerks to meet increased cost of living	250 – –	300 – –
Schoolmaster of the Dockyard School	– – –	100 – –
Schoolmistress of the Female School	16 – –	—
Clerk of the Works, from 250 *l.* to 350 *l.* per annum	261 – –	250 – –
Allowance to Roman Catholic Priest	20 – –	20 – –
Allowances in lieu of Stationery: To the Naval Officer in charge £. 15 – –; „ Naval and Victualling Storekeeper and Accountant 15 – –	30 – –	30 – –
Postage, Advertisements, Printing, Allowance to the Clerk of the Chapel, and other small Expenses	66 16 2	66 – 1
Salaries £. 2,767 3 10		
Rents, Taxes, and Contingencies 116 16 2 — £.	2,884 – –	3,028 – –
ANTIGUA:		
Clerk in Charge	350 – –	350 – –
Purchase of Stationery, Travelling Charges, and other small Expenses	36 – –	36 – –
Salaries £. 350 – –		
Rents, Taxes, and Contingencies 36 – – — £.	386 – –	386 – –
JAMAICA:		
Clerk in Charge	500 – –	500 – –
Two Clerks from 90 *l.* to 300 *l.* per annum	377 1 5	352 1 5
Allowance to ditto, to meet increased cost of living	150 – –	100 – –
Temporary Employment of Clerks	182 10 –	182 10 –
Store Porter	120 – –	120 – –
Allowance for House Rent to a Clerk	30 – –	30 – –
Ditto – – ditto – – to Temporary Clerks	91 5 –	91 5 –
Allowance to Roman Catholic Priest	20 – –	20 – –
Allowance in lieu of Stationery to the Clerk in Charge	15 – –	15 – –
Travelling Charges, Advertisements, and other small Expenses	40 3 7	40 3 7
Salaries £. 1,329 11 5		
Rents, Taxes, and Contingencies 196 8 7 — £.	1,526 – –	1,451 – –

* In addition to Half-pay.

No. 7.—Her Majesty's Establishments Abroad—*continued.*

NAVAL YARDS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
CAPE OF GOOD HOPE:	£. s. d.	£. s. d.
Naval Officer in charge of Establishments, &c. (in addition to his Pay and Allowances as Captain of the 1st Class)	108 – 5	252 10 –
Additional Master of Flag Ship, for Service in the Naval Yard (Allowance in addition to his Full Pay)	91 5 –	91 5 –
Clerks { one Senior, from 315*l.* to 450*l.* per annum £. 407 8 4 ; one from 90*l.* to 300*l.* per annum 110 – – }	517 8 4	492 8 4
Allowance to ditto to meet increased cost of living	100 – –	100 – –
Store Porter	120 – –	120 – –
Allowance to Chaplain (in addition to Full Pay)	100 – –	100 – –
Allowance to Chief Engineer (ditto ditto)	73 – –	73 – –
Allowance to Roman Catholic Priest	20 – –	20 – –
Allowance for House Rent to Clerk	30 – –	30 – –
Allowances in lieu of Stationery { To the Naval Officer in Charge £. 18 – – ; To the Master, additional on board Flag-ship, for service in the Yard 10 – – }	28 – –	28 – –
Travelling Charges, Postage, Advertisements, and other small Expenses	130 6 3	230 16 8
Salaries £. 1,109 13 9 ; Rents, Taxes, and Contingencies 208 6 3 — £.	1,318 – –	1,538 – –
TRINCOMALEE:		
Naval and Victualling Storekeeper and Accountant	600 – –	600 – –
Two Clerks, from 90*l.* to 300*l.* per annum	495 – –	485 – –
Allowance to ditto to meet increased cost of living	100 – –	100 – –
Allowance to one of the above for performing the duties of Foreman of Shipwrights	80 – –	80 – –
Temporary Employment of Clerks	46 19 –	46 19 –
Allowances for House Rent { to additional Surgeon of H.M.S. "Princess Royal," £. 30 – – ; to a Clerk 30 – – }	60 – –	60 – –
Allowance in lieu of Stationery to the Naval and Victualling Storekeeper and Accountant	30 – –	30 – –
Allowance for a Horse { To Naval and Victualling Storekeeper and Accountant, £. 42 11 – ; To Additional Surgeon of H.M.S. "Princess Royal" 42 11 – }	85 2 –	42 11 –
Postage and other small Expenses	9 19 –	9 10 –
Salaries £. 1,321 19 – ; Rents, Taxes, and Contingencies 185 1 – — £.	1,507 – –	1,454 – –
HONG KONG:		
Naval Officer in charge of Establishments, &c. (in addition to his Pay and Allowances as a Captain of the 2d Class)	208 7 11	343 15 –
Master Attendant	500 – –	500 – –
Naval and Victualling Storekeeper	600 – –	600 – –
Accountant	600 – –	600 – –
Clerks { two Senior, from 315*l.* to 450*l.* per annum £. 690 – – ; three, from 90*l.* to 300*l.* per annum 328 7 – }	1,018 7 –	1,318 7 –
Allowance to ditto to meet increased cost of living	500 – –	900 – –
Temporary Employment of Clerks	925 6 –	—
Master of H.M.S. "Princess Charlotte," Depôt and Receiving Ship, for charge of Naval Stores, and for acting as Harbour Master (Allowance in addition to Sea Pay)	100 – –	100 – –
Allowances for House Rent { to the Master Attendant £. 200 – – ; to the Naval and Victualling Storekeeper 200 – – ; to the Accountant 200 – – ; to the Established Clerks { 2 at 100*l.* each ; 3 at 80*l.* each } 440 – – ; to the Inspector of machinery afloat 100 – – }	1,140 – –	1,360 – –
Allowances in lieu of Stationery { to the Naval Officer 12 – – ; to the Naval and Victualling Storekeeper 20 – – ; to the Accountant 20 – – }	52 – –	52 – –
Advertisements, Boat Hire, Postage, &c., and other small Expenses	250 19 1	150 18 –
Salaries £. 4,452 – 11 ; Rents, Taxes, and Contingencies 1,442 19 1 — £.	5,895 – –	5,925 – –

No. 7.—Her Majesty's Establishments Abroad—*continued.*

VICTUALLING ESTABLISHMENTS.	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
MALTA:	£. s. d.	£. s. d.
Victualling Storekeeper and Accountant	600 – –	600 – –
Clerks { one, senior from 315 *l.* to 450 *l.* per annum £. 450 – –	769 11 5	754 – 8
Clerks { two, from 90 *l.* to 300 *l.* per annum 319 11 5		
Temporary employment of Clerks	266 – –	127 15 –
Master Miller and Baker	175 – –	175 – –
Allowances for House Rent to the established Clerks £. 60 – –	90 – –	60 – –
Ditto – – – ditto to a temporary Clerk 30 – –		
Allowance in lieu of Stationery to the Victualling Storekeeper and Accountant	15 10 –	15 10 –
Advertisements and other small Expenses	21 18 7	21 14 4
Salaries £. 1,810 11 5 / Rent, Taxes, and Contingencies 127 8 7 — £.	1,938 – –	1,754 – –
HALIFAX:		
Victualling Storekeeper and Accountant (paid as Naval Storekeeper and Accountant)	—	—
Clerk, from 90 *l.* to 300 *l.* per annum	210 – –	200 – –
Temporary Employment of Clerks	91 5 –	91 5 –
Allowance to Clerk to meet increased cost of living	50 – –	50 – –
Allowance in lieu of Stationery to the Victualling Storekeeper and Accountant	6 – –	6 – –
Fuel, Advertisements, and other small Expenses	18 15 –	18 15 –
Salaries £. 351 5 – / Rents, Taxes, and Contingencies 24 15 – — £.	376 – –	366 – –
(Gas £. 25, provided for under Vote No. 11.)		
JAMAICA:		
Paymaster in charge of Victualling Stores at Port Royal	250 – –	250 – –
Clerk, from 90 *l.* to 300 *l.* per annum	210 – –	200 – –
Temporary Employment of Clerks	91 5 –	91 5 –
Allowance to Clerk to meet increased cost of living	50 – –	50 – –
Allowance to ditto, for House Rent	30 – –	30 – –
Allowances in lieu of Stationery	10 10 –	10 10 –
Travelling Expenses, Advertisements, and other small Expenses	37 5 –	37 5 –
Salaries £. 601 5 – / Rents, Taxes, and Contingencies 77 15 – — £.	679 – –	669 – –
ASCENSION:		
Allowance to the Captain	100 – –	100 – –
Ditto – – Paymaster { Of Her Majesty's Ship "Mæander," in addition	150 – –	150 – –
Ditto – – Chaplain { to their Full Pay	40 – –	40 – –
Ditto – – Surgeon	40 – –	40 – –
Salary of the Gardener (Increase of Salary of 50 *l.*, not to be continued to his Successor)	150 – –	150 – –
Ditto – Under Gardener	55 – –	55 – –
Ditto – Ditto, and Shepherd	55 – –	55 – –
Allowance to the Mistress of the Infant School	16 – –	16 – –
Allowance in lieu of Stationery to the Captain (10 *l.*), Paymaster (40 *l.*), and Chaplain (4 *l.*), and Chapel Allowances (8 *l.*)	62 – –	62 – –
Salaries £. 606 – – / Rents, Taxes, and Contingencies 62 – – — £.	668 – –	668 – –

No. 7.—Her Majesty's Establishments Abroad—*continued.*

VICTUALLING ESTABLISHMENTS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
SIERRA LEONE:	£. s. d.	£. s. d.
Allowance to the Assistant Commissary General for superintending the Receipt and Issue of Provisions and Stores	100 – –	100 – –
Rent of Store for Clothing	36 – –	36 – –
Small Expenses	6 – –	6 – –
Salaries £. 100 – – / Rents, Taxes, and Contingencies 42 – – £.	142 – –	142 – –
CAPE OF GOOD HOPE:		
Naval Officer in charge (paid as Naval Officer at page 48)	—	—
Two Clerks from 90*l.* to 300*l.* per annum	320 – –	310 – –
Allowance to ditto, to meet increased cost of living	100 – –	100 – –
Allowance for House-rent to one of the Clerks	30 – –	30 – –
Small Expenses	19 – –	19 – –
Salaries £. 420 – – / Rents, Taxes, and Contingencies 49 – – £.	469 – –	459 – –
SYDNEY:		
Allowance to the Assistant Commissary-General for superintending the Receipt and Issue of Provisions and Stores £.	100 – –	100 – –
ST. HELENA:		
Allowance to the Assistant Commissary General for superintending the Receipt and Issue of Provisions and Stores £.	100 – –	100 – –
BARBADOES:		
Allowance to the Commissariat Officer for superintending the Receipt and Issue of Provisions and Stores £.	100 – –	—
ESQUIMALT (VANCOUVER):		
Paymaster in charge	600 – –	—
Clerk	250 – –	—
Salaries £.	850 – –	—

No. 7.—Her Majesty's Establishments Abroad—*continued.*

MEDICAL ESTABLISHMENTS.	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
MALTA:	£. s. d.	£. s. d.
Deputy Inspector-General of Hospitals	511 – –	511 – –
Surgeon and Medical Storekeeper	401 10 –	401 10 –
Assistant Surgeon	209 17 6	209 17 6
Clerk, from 90 *l.* to 300 *l.* per annum	286 10 –	271 10 –
Allowances in lieu of Hospital Rations, 3 at 2*s.* 6*d.* a day each	136 17 6	136 17 6
Allowance to a Roman Catholic Priest	40 – –	40 – –
Allowances in lieu of Stationery — To the Deputy Inspector-General of Hospitals £. 5 5 –	7 7 –	7 7 –
Allowances in lieu of Stationery — To the Surgeon and Medical Storekeeper 2 2 –		
Postage, Boat-hire, Funerals, and other small Expenses	51 18 –	51 18 –
Salaries £. 1,545 15 –		
Rents and Contingencies 99 5 –	£. 1,645 – –	1,630 – –
BERMUDA:		
Deputy Inspector-General of Hospitals	511 – –	511 – –
Two Assistant Surgeons	447 2 6	419 15 –
Clerk, from 90 *l.* to 300 *l.* per annum	292 10 –	277 10 –
Allowance to ditto, to meet increased cost of living	50 – –	50 – –
Allowances in lieu of Hospital Provisions, 3 at 3*s.* 6*d.* a day each	191 12 6	191 12 6
Allowances in lieu of Stationery — To the Deputy Inspector-General of Hospitals £. 5 5 –	7 7 –	7 7 –
Allowances in lieu of Stationery — To the Assistant Surgeons, at 1 *l.* 1*s.* each 2 2 –		
Travelling Charges, Funerals, and other small Expenses	6 8 –	6 15 6
Salaries £. 1,492 5 –		
Rents and Contingencies 13 15 –	£. 1,506 – –	1,464 – –
JAMAICA:		
Deputy Inspector-General of Hospitals	511 – –	511 – –
Surgeon and Medical Storekeeper	328 10 –	328 10 –
Two Assistant Surgeons	419 15 –	392 7 6
Clerk, from 90 *l.* to 300 *l.* per annum	260 3 6	245 3 6
Allowance to ditto, to meet the increased cost of living	50 – –	50 – –
Allowances in lieu of Hospital Provisions, 4 at 3*s.* 6*d.* a day each	255 10 –	255 10 –
Allowances in lieu of Houses — To the Surgeon and Medical Storekeeper £. 57 2 10	97 2 10	97 2 10
Allowances in lieu of Houses — To the Clerk 40 – –		
Allowances in lieu of Stationery — To the Deputy Inspector-General of Hospitals £. 5 5 –	7 7 –	7 7 –
Allowances in lieu of Stationery — To the Surgeon and Medical Storekeeper 2 2 –		
Travelling Charges, Hire of a Canoe, Advertisements, Funerals, and other small Expenses	41 11 8	41 19 2
Salaries £. 1,824 18 6		
Rents and Contingencies 146 1 6	£. 1,971 – –	1,929 – –

No. 7.—Her Majesty's Establishments Abroad—*continued.*

MEDICAL ESTABLISHMENTS—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
CAPE OF GOOD HOPE:	£. s. d.	£. s. d.
Staff Surgeon and Medical Storekeeper	401 10 –	456 5 –
Clerk, from 90 *l.* to 300 *l.* per annum	300 – –	300 – –
Allowance to ditto, to meet increased cost of living	50 – –	50 – –
Allowance to the Staff Surgeon and Medical Storekeeper, in lieu of Hospital Provisions, at 2 *s.* 6 *d.* a day	45 12 6	63 17 6
Allowance in lieu of Stationery to the Staff Surgeon	6 – –	6 – –
Washing Hospital Linen, Funerals, and other small Expenses	57 17 6	157 17 6
Salaries £. 797 2 6 Rents and Contingencies 63 17 6 — £.	861 – –	1,034 – –
HONG KONG:		
("Melville" Hospital Ship.)		
Deputy Inspector-General of Hospitals	547 10 –	547 10 –
Surgeon	330 10 –	275 15 –
Four Assistant Surgeons	784 15 –	730 – –
Clerk, from 90 *l.* to 300 *l.* per annum	90 – –	259 15 –
Allowance to ditto, to meet increased cost of living	100 – –	100 – –
Allowances in lieu of Hospital Provisions, including the Chaplain of the Ship, 7, at 4 *s.* a day each	511 – –	511 – –
Allowances in lieu of Stationery. To the Deputy Inspector-General of Hospitals £. 5 5 – To the Surgeon 2 2 – To the Chaplain 8 – –	15 7 –	15 7 –
Funeral Expenses, Boat-hire, and other small Expenses	89 18 –	189 13 –
Salaries £. 2,363 15 – Rents and Contingencies 105 5 – — £.	2,469 – –	2,629 – –

No. 7.—Her Majesty's Establishments Abroad—*continued.*

ABSTRACT.

		Page.	SALARIES. £. s. d.	Rents, Taxes, and Contingencies. £. s. d.	REQUIRED for the Service of the Year 1865/66. £. s. d.	LAST VOTE for the Financial Year 1864/65. £. s. d.
NAVAL YARDS	Gibraltar	46	1,022 11 4	39 8 8	1,062 – –	1,256 – –
	Malta	46	6,477 5 –	798 15 –	7,276 – –	7,947 – –
	Halifax	47	1,352 19 3	251 – 9	1,604 – –	1,737 – –
	Bermuda	47	2,767 3 10	116 16 2	2,884 – –	3,028 – –
	Antigua	47	350 – –	36 – –	386 – –	386 – –
	Jamaica	47	1,329 11 5	196 8 7	1,526 – –	1,451 – –
	Cape of Good Hope	48	1,109 13 9	208 6 3	1,318 – –	1,538 – –
	Trincomalee	48	1,321 19 –	185 1 –	1,507 – –	1,454 – –
	Hong Kong	48	4,452 – 11	1,442 19 1	5,895 – –	5,925 – –
		£.	20,183 4 6	3,274 15 6	23,458 – –	24,722 – –
VICTUALLING ESTABLISHMENTS	Malta	49	1,810 11 5	127 8 7	1,938 – –	1,754 – –
	Halifax	49	351 5 –	24 15 –	376 – –	366 – –
	Jamaica	49	601 5 –	77 15 –	679 – –	669 – –
	Ascension	49	606 – –	62 – –	668 – –	668 – –
	Sierra Leone	50	100 – –	42 – –	142 – –	142 – –
	Cape of Good Hope	50	420 – –	49 – –	469 – –	459 – –
	Sydney	50	100 – –	- -	100 – –	100 – –
	St. Helena	50	100 – –	- -	100 – –	100 – –
	Barbadoes	50	100 – –	- -	100 – –	—
	Esquimalt (Vancouver)	50	850 – –	- -	850 – –	—
		£.	5,039 1 5	382 18 7	5,422 – –	4,258 – –
MEDICAL ESTABLISHMENTS	Malta	51	1,545 15 –	99 5 –	1,645 – –	1,630 – –
	Bermuda	51	1,492 5 –	13 15 –	1,506 – –	1,464 – –
	Jamaica	51	1,824 18 6	146 1 6	1,971 – –	1,929 – –
	Cape of Good Hope	52	797 2 6	63 17 6	861 – –	1,034 – –
	Hong Kong	52	2,363 15 –	105 5 –	2,469 – –	2,629 – –
		£.	8,023 16 –	428 4 –	8,452 – –	8,686 – –
		Total £.			37,332 – –	37,666 – –

— No. 8. —

WAGES TO ARTIFICERS, LABOURERS AND OTHERS EMPLOYED IN HER MAJESTY'S ESTABLISHMENTS AT HOME.

	Number of Men. 1865/66.	Number of Men. 1864/65.	REQUIRED for the Service of the Year 1865/66. £. s. d.	LAST VOTE for the Financial Year 1864/65. £. s. d.
NAVAL YARDS:				
For the Wages of Shipwrights, other Artificers, and Labourers, employed in the following Dockyards; viz.:				
Deptford - For detailed Statement of the Number and Description of the Workmen in the several Trades, *see* APPENDIX, No. 9, p. 123	489 41*	506 117*	32,539 – –	35,540 – –
Woolwich -	963 157*	1,032 282*	68,302 – –	76,220 – –
Chatham -	1,450 90*	1,467 108*	97,858 – –	97,512 – –
Sheerness -	1,064 37*	966 109*	71,233 – –	65,433 – –
Portsmouth -	2,098 145*	2,194 226*	142,680 – –	146,014 – –
Devonport -	1,943 257*	2,047 320*	135,282 – –	141,889 – –
Pembroke -	756 91* 30†	765 129* —	54,244 – –	52,947 – –
Deal (including Watchmen) -	—	—	– – –	110 – –
Haulbowline -	—	—	Provided for with Hired Workmen.	400 – –
Establishment -	8,763	8,977		
Hired Labourers, 1st Class (entitled to Pensions)	818*	1,291*		
Supernumerary Shipwrights at Pembroke (provided for as Hired Men in 1864-65) -	30†	—		
	9,611	10,208	602,138 – –	616,065 – –
Note.—The Establishment has been reduced to the number fixed by Order in Council of 19 June 1850.				
For the Wages of Hired Artificers and Labourers, with reference to the Establishment of Shipwrights -	4,960	5,678	253,095 – –	324,979 – –
For Hired Labourers, 1st Class (not entitled to Pensions) -	455	–	16,021 – –	—
For the Wages of Hired Men (Coppersmiths) in Portsmouth Yard, to make Grant's Condensers -	45	45	3,000 – –	3,000 – –
For Hired Spinners, Labourers, and House Boys, for getting up Store of Yarn, &c. -	282	444	7,581 – –	13,414 – –
For Hired Sailmakers -	–	4	– – –	240 – –
For Hired Line and Twine Spinners (Women) -	7	6	219 – –	188 – –
For Supernumerary Shipwrights at Pembroke -	–	37	Provided for with Established Workmen	2,637 – –
For Colour Women to make Flags, &c. -	43	43	1,009 – –	1,009 – –
TOTAL Hired Workmen -	5,792	6,257	280,925 – –	345,467 – –
TOTAL of Established and Hired Workmen -	15,403	16,525	883,063 – –	961,532 – –
For the Wages of Artificers and Labourers employed in the Steam Factories, as follows; viz.:				
Woolwich - For detailed Statement of the Number and Description of the Workmen in the several Trades, *see* APPENDIX, No. 9, p. 124.	729	729	43,600 – –	43,600 – –
Sheerness -	570	570	35,660 – –	35,660 – –
Portsmouth	825	825	46,000 – –	46,000 – –
Devonport -	770	770	46,000 – –	46,000 – –
(Keyham.)	2,894	2,894		
Carried forward - - - £.			1,054,323 – –	1,132,792 – –

No. 8.—Wages to Artificers, &c. in Her Majesty's Establishments at Home—*continued.*

Naval Yards—*continued.*		REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
		£. s. d.	£. s. d.
Brought forward		1,054,323 – –	1,132,792 – –
For Extra Pay to Artificers, &c. of the Fleet		5,000 – –	8,000 – –
For Survey Valuation of Stock at Deptford, Chatham, Portsmouth, Devonport, and Pembroke Dockyards, and for General Surveys of Stock at Woolwich and Sheerness for adjusting the Store Accounts at those Yards		1,600 – –	3,000 – –
For the Wages of Persons employed for Yard Service afloat, in Steam Tugs, Hoys, &c.		17,533 – –	17,533 – –
For the Hire of Teams at the following Yards; viz.			
Deptford	£. 605 – –		
Woolwich	904 – –		
Chatham	1,956 – –		
Sheerness	955 – –		
Portsmouth	2,067 – –		
Devonport	2,038 – –		
Pembroke	2,163 – –		
		10,688 – –	12,221 – –
		1,089,144 – –	1,173,546 – –
Abate—Labour at the several Dockyards in Making and Repairing Yard Machinery, chargeable to Vote No. 11, New Works, &c., and provided for under that Vote. *See* page 75.		30,547 – –	—
	£.	1,058,597 – –	1,173,546 – –

VICTUALLING YARDS:

For the Wages of Artificers, Labourers, &c. employed at the following Establishments; viz.		Number of Men, as per Establishment. 1865/66.	1864/65.		
Royal Victoria (Deptford)	For detailed Statement of the Numbers and Description of Workmen in the several Trades, *see* Appendix, No. 9, p. 124.	228	233	22,131 – –	23,400 – –
Royal Clarence (Weevil)		88	88	6,339 – –	6,450 – –
Royal William (Cremill)		85	86	6,509 – –	6,700 – –
Haulbowline (including Watchmen)		13	13	1,260 – –	1,270 – –
		414	420	36,239 – –	37,820 – –
For Annual Survey of Stores in the Victualling Yards				100 – –	—
For the Wages of Victualling Yard Hoys				5,339 – –	4,440 – –
			£.	41,678 – –	42,260 – –

MEDICAL DEPARTMENT:

For the Wages of Matrons, Porters, Barbers, Attendants on Lunatics, Cooks, Labourers, Nurses on the Establishment and for occasional employment, and Clothing for Nurses, at the following Hospitals; viz.		
Haslar Hospital	8,093 – –	7,773 – –
Plymouth Hospital	4,925 – –	5,482 – –
Haulbowline Hospital	494 – –	488 – –
Yarmouth Lunatic Asylum	1,559 – –	1,933 – –
£.	15,071 – –	15,676 – –

TRANSPORT ESTABLISHMENT:

For the Wages of Labourers employed for Transport Service at Deptford	£.	348 – –	380 – –

No. 8.—Wages to Artificers, &c. in Her Majesty's Establishments at Home—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
MARINE INFIRMARIES:		
For the Wages of Matrons, Nurses, and other inferior Servants, and for Clothing for Nurses at the several Infirmaries; viz.	£. s. d.	£. s. d.
Woolwich	2,054 – –	2,251 – –
Chatham	1,826 – –	1,826 – –
Forton (Gosport)	47 – –	47 – –
Portsmouth (Fort Cumberland, Marine Artillery)	251 – –	251 – –
Plymouth	400 – –	400 – –
Deal	230 – –	229 – –
£.	4,808 – –	5,004 – –
POLICE DIVISIONS:		
For the Wages, Clothing, &c. of the Metropolitan Police Force employed in the several Dock and Victualling Yards, and Medical Establishments at Home, under Act 23 & 24 Vict., c. 135; viz.		
Woolwich Police Division:		
(Including Woolwich and Deptford Dock Yards, Royal Victoria Victualling Yard at Deptford, and Marine Infirmary at Woolwich.)		
1 Superintendent	150 – –	150 – –
5 Inspectors	591 10 –	591 10 –
20 Sergeants	1,292 4 –	1,292 4 –
72 Constables	3,764 16 –	3,827 4 –
98		
Pay for Men on Detached Sick Leave	150 – –	—
Clothing	488 5 –	625 17 –
Allowances in lieu of Fuel	68 5 –	99 13 4
Travelling Charges, Rewards and Expenses for apprehending Deserters and Offenders, Medical Attendance, Postage, Funeral Expenses, and other Contingencies	209 – –	199 11 8
£.	6,714 – –	6,786 – –
Chatham Police Division:		
(Including Chatham and Sheerness Dockyards, and Melville Hospital, Chatham.)		
1 Superintendent	180 – –	180 – –
6 Inspectors	709 16 –	709 16 –
11 Sergeants	764 8 –	764 8 –
93 Constables	5,071 6 –	5,146 14 –
111		
Clothing	550 6 1	707 1 4
Allowances in lieu of Fuel	45 10 –	45 10 –
Travelling Charges, Rewards and Expenses for apprehending Deserters and Offenders, Postage, Funeral Expenses, and other Contingencies	200 13 11	119 10 8
£.	7,522 – –	7,673 – –

No. 8.—Wages to Artificers, &c. in Her Majesty's Establishments at Home—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
Police Divisions—*continued.*	£. s. d.	£. s. d.
Portsmouth Police Division: (Including Portsmouth Dockyard, Royal Clarence Victualling Yard, Haslar Hospital, and Haslar Gunboat Slips, Gosport.)		
1 Superintendent	175 – –	175 – –
7 Inspectors	859 16 –	859 16 –
24 Sergeants	1,619 16 –	1,619 16 –
133 Constables	7,363 4 –	6,916 – –
165		
Clothing	817 12 8	997 15 10
Allowances in lieu of Fuel	89 18 4	106 3 4
Travelling Charges, Rewards and Expenses for apprehending Deserters and Offenders, Postage, Funeral Expenses, and other Contingencies	235 13 –	207 8 10
£.	11,161 – –	10,882 – –
Devonport Police Division: (Including Devonport Dockyard, Keyham Factory, Royal William Victualling Yard, and Naval Hospital at Plymouth.)		
1 Superintendent	175 – –	175 – –
6 Inspectors	709 16 –	709 16 –
20 Sergeants	1,351 7 –	1,351 7 –
115 Constables	6,302 8 –	6,492 4 –
142		
Clothing	698 9 2	919 12 7
Allowances in lieu of Fuel	74 15 –	95 6 8
Travelling Charges, Rewards and Expenses for apprehending Deserters and Offenders, Postage, Funeral Expenses, and other Contingencies	255 4 10	179 13 9
£.	9,567 – –	9,923 – –
Pembroke Police Division: (Pembroke Dockyard.)		
1 Superintendent	150 – –	150 – –
2 Inspectors	236 12 –	236 12 –
3 Sergeants	191 2 –	191 2 –
26 Constables	1,393 12 –	1,339 – –
32		
Clothing	157 16 10	191 10 9
Allowances in lieu of Fuel	9 15 –	11 18 4
Travelling Charges, Rewards and Expenses for apprehending Deserters and Offenders, Postage, Funeral Expenses, and other Contingencies	120 2 2	93 16 11
£.	2,259 – –	2,214 – –

No. 8.—Wages to Artificers, &c. in Her Majesty's Establishments at Home—*continued.*

Police Divisions—*continued.* Charges of General Superintendence:	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
Travelling Expenses of the Commissioner of Police of the Metropolis upon his visits to the various Yards	100 – –	—
Pay of the Inspecting Superintendent of the Police Divisions – £. 550		
Allowance to – ditto – for Travelling Expenses – 200		
	750 – –	750 – –
Proportionate part of the General Superintendence of the Police	222 – –	222 – –
£.	1,072 – –	972 – –

Abstract of Police Divisions:	Number. 1865–66.	Number. 1864–65.		
Woolwich	98	100	6,714 – –	6,786 – –
Chatham	111	113	7,522 – –	7,673 – –
Portsmouth	165	157	11,161 – –	10,882 – –
Devonport	142	146	9,567 – –	9,923 – –
Pembroke	32	31	2,259 – –	2,214 –
General Supervision (Expenses of)	–	–	1,072 – –	72 – –
Total	548	547	38,295 – –	38,450 – –

GENERAL ABSTRACT.

Naval Yards, including Yard Service Afloat, and Teams	1,058,597 – –	1,173,546 – –
Victualling Yards, including Hoys	41,678 – –	42,260 – –
Medical Department	15,071 – –	15,676 – –
Transport Department	348 – –	380 – –
Marine Infirmaries	4,808 – –	5,004 – –
Police Divisions, embracing Naval and Victualling Yards, and Medical Establishments	38,295 – –	38,450 – –
Total £.	1,158,797 – –	1,275,316 – –

Note:—The Total Amounts provided for Naval Yards at Home under the several Votes of the Estimates are as follows, viz.:—

Naval Yard.	Vote, No. 1. Pay of Superintendents and their Retinue.	Vote, No. 2. Allowances in lieu of Provisions, Lights, &c. to Superintendents and their Retinue.	Vote, No. 6. Establishment (Salaries, Rents, Taxes, &c., and Contingencies).	Vote, No. 8. Wages to Artificers, &c., Wages for Yard Service Afloat, Hire of Teams, Wages, Police Force.	Total.
	£.	£.	£.	£.	£.
Deptford	–	–	10,105	50,246	60,351
Woolwich	818	150	18,037	156,365	175,370
Chatham	818	150	19,445	191,144	211,557
Sheerness	827	150	16,534	123,586	141,097
Portsmouth	2,064	41	28,072	299,414	329,791
Devonport	1,985	214	29,731	219,076	251,006
Pembroke	818	150	10,697	72,549	84,214
Haulbowline	–	–	(Provided for under Victualling Establishment.)	500	500
Surveys and Valuation at the several Dockyards	–	–	–	1,600	1,600
Total £.	7,330	1,055	132,621	1,114,480	1,255,486

—No. 9.—

WAGES TO ARTIFICERS, &c., EMPLOYED IN HER MAJESTY'S ESTABLISHMENTS ABROAD

		Number of Men. 1865-66. Established.	Number of Men. 1865-66. Hired.	Number of Men. 1864-65. Established.	Number of Men. 1864-65. Hired.	REQUIRED for the Service of the Year 1865/66. £. s. d.	LAST VOTE for the Financial Year 1864/65. £. s. d.
NAVAL YARDS (Wages of Artificers, &c.)	Gibraltar	7	28	3	32	2,181 – –	2,181 – –
	Malta	57	174	59	160	9,831 – –	9,235 – –
	Ditto, Police	40	–	–	–	3,034 – –	2,243 – –
	Ditto, Factory	–	8 4 and 10 permanent.	10	86	5,514 – –	5,448 – –
	Ditto, Labour for Coaling Vessels	–	–	–	–	800 – –	800 – –
	Halifax	37	–	37	–	2,388 – –	2,365 – –
	Bermuda	54	138	54	137	10,563 – –	10,429 – –
	Antigua	7	5	7	5	580 – –	580 – –
	Jamaica	30	36	28	35	4,788 – –	4,612 – –
	Sierra Leone	(*See* Victualling Establishment.)				60 – –	60 – –
	Cape of Good Hope	6	23	6	23	1,902 – –	1,902 – –
	Trincomalee	26	15	26	15	629 – –	629 – –
	Hong Kong	38	115	36	97	8,046 – –	7,029 – –
	TOTAL	302	628	266	590	50,316 – –	47,513 – –
Abate:—Labour at the several Naval Establishments, in making and repairing Yard Machinery, chargeable to Vote, No. 11, New Works, &c., and provided for under that Vote. (*See* page 75.)						205 – –	—
					£.	50,111 – –	47,513 – –
Extra Pay to Artificers, &c. of the Fleet						8,000 – –	8,000 – –
					£.	58,111 – –	55,513 – –

		Number of Men. 1865-66. Established.	Number of Men. 1865-66. Hired.	Number of Men. 1864-65. Established.	Number of Men. 1864-65. Hired.		
VICTUALLING ESTABLISHMENTS (Wages of Artificers, &c.)	Gibraltar	7	–	7	–	330 – –	330 – –
	Malta	86	21	122	30	3,360 – –	4,900 – –
	Halifax	1	–	1	–	70 – –	70 – –
	Bermuda	14	–	14	–	890 – –	900 – –
	Jamaica	7	2	7	2	540 – –	550 – –
	Ascension	6	5	–	–	1,337 – –	(Provided for under Vote No. 1, Special Pay Abroad.)
	Ditto (for Liberated Africans)	–	–	–	–	1,100 – –	1,000 – –
	Sierra Leone	6	–	6	–	230 – –	240 – –
	Cape of Good Hope	3	2	3	2	310 – –	310 – –
	Trincomalee	2	–	2	–	120 – –	120 – –
	Hong Kong	2	22	2	21	930 – –	850 – –
	Esquimalt (Vancouver)	3	–	–	–	565 – –	—
		137	52	164	55	9,782 – –	9,270 – –
MEDICAL ESTABLISHMENTS (Wages of Labourers, Nurses, &c.)	Malta					1,772 – –	1,681 – –
	Bermuda					810 – –	668 – –
	Jamaica					791 – –	754 – –
	Cape of Good Hope					581 – –	581 – –
	Hong Kong ("Melville" Hospital Ship)					738 – –	738 – –
					£.	4,692 – –	4,422 – –

ABSTRACT.

NAVAL YARDS	58,111 – –	55,513 – –
VICTUALLING ESTABLISHMENTS	9,782 – –	9,270 – –
MEDICAL ESTABLISHMENTS	4,692 – –	4,422 – –
TOTAL £.	72,585 – –	69,205 – –

—No.

NAVAL STORES FOR THE BUILDING, REPAIR AND OUTFIT OF THE FLEET

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
SECTION I.—STOREKEEPER GENERAL OF THE NAVY.	£. s. d.	£. s. d.
For the Purchase of Naval Stores, for the Building, Repair and Outfit of the Fleet and Coast Guard, viz.:		
Timber, Masts, Deals, &c.	165,800 – –	213,092 – –
Metals and Metal Articles, viz.:		
Copper and Copper Articles, Iron and Iron Articles, Pig Iron, Iron Wire Rope, Anchors, Cables, Firehearths, Lead, &c.	225,000 – –	*212,069 – –
Iron and Armour Plates for Iron and Iron-cased Ships, Iron Beams and Masts	150,300 – –	*134,550 – –
Hemp, Canvas, Hammocks, Seamen's Bags, Coal Sacks, Colours, Bunting, Worsted, Fearnought, and Kersey	125,000 – –	81,223 – –
Paint Materials, Oil, Pitch, Tar, Tallow, Boats, Capstans, Furniture for Ships, &c., Glass and Glaziers' Wares, Hides and Leather, Pump and Engine Gear, and various Miscellaneous Stores	188,600 – –	208,727 – –
Coals and other Fuel, viz.:		
For Steam Vessels £. 236,000		
For Dockyard purposes 39,000		
	275,000 – –	275,439 – –
For local Purchases of Stores at Coast Guard Stations	5,000 – –	† 12,000 – –
For Freight and sundry Expenses connected with Naval Stores	23,000 – –	27,000 – –
£.	1,157,700 – –	1,164,100 – –
Abate:		
Materials for Making and Repairing Yard Machinery, chargeable to Vote No. 11, New Works, &c., and provided for under that Vote (*see* page 75	23,128 – –	—
TOTAL £.	1,134,572 – –	1,164,100 – –

* These Amounts were shown in Estimates for 1864–65 in one sum, viz. 346,619 *l.*

† Including Supplies, not being local purchases.

10. —

AND COAST GUARD, STEAM MACHINERY, AND SHIPS BUILT BY CONTRACT.

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
SECTION II.—CONTROLLER OF THE NAVY.		
For the Purchase of Steam Machinery for Her Majesty's Ships and Vessels, and for Payments to be made for Ships and Vessels building or to be built by Contract, viz.:	£. s. d.	£. s. d.
STEAM MACHINERY FOR HER MAJESTY'S SHIPS AND VESSELS:		
For Engines already ordered - - - - - - - - - -	103,000 - -	125,300 - -
For Engines to be ordered - - - - - - - - £. 245,400		
Deduct: Amount to be voted in future years to complete Contracts - - - - - - - - - - - 177,400		
	68,000 - -	7,000 - -
TOTAL for Steam Engines - - - £.	171,000 - -	132,300 - -
SHIPS BUILDING BY CONTRACT, &c.:		
For Iron Armour-plated Ships, viz.:		

	Total Estimate.	Amount already Voted.	Amount that will probably be Expended on 31 March 1865.	Amount to be Voted in future Years to complete Contracts.	Vote required for 1865-66.		
	£.	£.	£.	£.	£.		
"Minotaur," "Agincourt," "Northumberland," and "Prince Albert") - - -	1,167,200	*1,739,198	1,016,752	- -	130,000	130,000 - -	384,412 - -

* Including £. 722,446, re-voted.

For Iron-cased Ships to be built - - - - - - - - £. 240,000		
Deduct: Amount to be voted in future years to complete Contracts - - - - - - - - - - 120,000		
	120,000 - -	—
For Gun Boats building by Contract - - - - - - £. 120,000		
Less: Amount already voted - - - - - - - 64,000		
	56,000 - -	64,000 - -
For Experimental Purposes, Sundries, and possible Contingencies - - -	20,000 - -	30,000 - -
For the Purchase of Dockyard Tugs and Barges - - - - - -	29,700 - -	5,000 - -
For building and repairing Coast Guard Tenders - - - - - -	18,000 - -	16,500 - -
For the Repairs of Ships at other than Her Majesty's Dockyards - - -	20,000 - -	30,000 - -
TOTAL - - - £.	564,700 - -	662,212 - - and 220,000 - - Supplementary Estimate.

— No. 11. —

NEW WORKS, BUILDINGS, MACHINERY, AND REPAIRS.

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it. (Posted to 31 Dec. 1864.)	4. VOTE REQUIRED for the ensuing Year 1865-66.		5. Further ESTIMATE for completing the Work.
	£.	£.	£.	£.	£.	£.
NAVAL YARDS AT HOME.						
DEPTFORD:						
New Boat Store	- -	- -	- -	980		
Shed for Machinery at Smithery	- -	- -	- -	560		
Foundations for Machinery	- -	- -	- -	175		
Other Works under 500 *l.* each	- -	- -	- -	1,100		
Ordinary and particular Repairs and Painting (For details, *see* App. p. 125 and 129.)	- -	- -	- -	1,700		
Making Gas at Government Works	- -	- -	- -	300		
TOTAL Works and Buildings £.	- -	- -	- -	4,815		
New Machinery	- -	- -	- -	1,285		
Repairs to Plant and Machinery (hitherto charged to Votes 8 and 10)	- -	- -	- -	1,700		
TOTAL Machinery £.	- -	- -	- -	2,985		
TOTAL DEPTFORD YARD £.	- -	- -	-	- -	7,800	—
WOOLWICH:						
Foundations for Machinery	- -	- -	- -	40		
Other Works under 500 *l.* each	- -	- -	- -	85		
Ordinary and particular Repairs and Painting (For details, *see* App. p. 125 and 129.)	- -	- -	- -	2,100		
Gas	- -	- -	- -	1,520		
TOTAL Works and Buildings £.	- -	- -	- -	3,745		
New Machinery	- -	- -	- -	1,070		
Repairs to Plant and Machinery (hitherto charged to Votes 8 and 10)	- -	- -	- -	4,795		
TOTAL Machinery £.	- -	- -	- -	5,865		
TOTAL WOOLWICH YARD £.	- -	- -	- -	- -	9,610	—
Carried forward £.	- -	- -	- -	- -	17,410	—

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it. (Posted to 31 Dec. 1864.)	4. VOTE REQUIRED for the ensuing Year, 1865–66.		5. Further ESTIMATE for completing the Work.
	£.	£.	£.	£.	£.	£.
Brought forward - - -	- -	- -	- -	- -	17,410	—
Naval Yards at Home—*continued.*						
CHATHAM:						
Extension of the Yard - - - - £. 943,876						
Additional for Work included in the above, now proposed to be executed by Contract £. 306,124	1,250,000	115,000	130,868	70,000		1,026,120
Enlargement of Smithery, Boiler-house, and Roofing over Quadrangle - - - - - - -	- -	- -	- -	3,850		
New Angle-iron Smithery - - - - - -	- -	- -	- -	1,250		
New Surgery - - - - - - - - -	- -	- -	- -	1,090		
Clearing Harbour of Mud - - - - - -	- -	- -	- -	2,000		
Foundations for Machinery - - - - - -	- -	- -	- -	2,580		
Other Works under 500 *l.* each - - (For details, *see* App. p. 125 and 129.)	- -	- -	- -	395		
Ordinary and particular Repairs and Painting - - - - - - (For details, *see* App. p. 125 and 129.)	- -	- -	- -	4,900		
Gas - - - - - - - - - - -	- -	- -	- -	1,100		
Total Works and Buildings - - - £.	- -	- -	- -	87,165		
New Machinery - - - - - - - - -	- -	- -	- -	10,240		
Repairs to Plant and Machinery (hitherto charged to Votes 8 and 10) - - - - - - - -	- -	- -	- -	5,600		
Total Machinery - - - £.	- -	- -	- -	15,840		
Total Chatham Yard - - - £.	- -	- -	- -	- -	103,005	—
SHEERNESS:						
Caisson for Dock No. 2 - - - - - - -	6,000	- -	- -	500		5,500
Foundations for Machinery - - - - - -	- -	- -	- -	130		
Other Works under 500 *l.* each - (For details, *see* App. p. 125 and 129.)	- -	- -	- -	1,565		
Ordinary and particular Repairs and Painting - - - - - - (For details, *see* App. p. 125 and 129.)	- -	- -	- -	2,250		
Gas - - - - - - - - - - -	- -	- -	- -	700		
Total Works and Buildings - - - £.	- -	- -	- -	5,145		
New Machinery - - - - - - - - -	- -	- -	- -	450		
Repairs to Plant and Machinery (hitherto charged to Votes 8 and 10) - - - - - - - -	- -	- -	- -	4,730		
Total Machinery - - - £.	- -	- -	- -	5,180		
Total Sheerness Yard - - - £.	- -	- -	- -	- -	10,325	—
Carried forward - - - £.	- -	- -	- -	- -	130,740	—

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it. (Posted to 31 Dec. 1864.)	4. VOTE REQUIRED for the ensuing Year, 1865-66.		5. Further ESTIMATE for completing the Work.
	£.	£.	£.	£.	£.	£.
Brought forward	- -	- -	- -	- -	130,740	
Naval Yards at Home—*continued.*						
PORTSMOUTH:						
Extension of the Yard (in part by Convict Labour, in part by Contract Work)	1,500,000	7,500	- -	20,000	- -	1,477,500
North Inlet Dock (No. 11)	81,654	81,654	69,424	* 2,500		
Engine House and Pump Well for ditto	- -	- -	- -	7,000		
Lowering Floor of Dock (No. 7)	20,000	- -	- -	10,000	- -	10,000
Extension of Railways	6,011	5,009	3,374	700		
Iron Shed for Smitheries	- -	- -	- -	8,400		
Examination Room, Royal Naval College, and connection with Commander in Chief's House	- -	- -	- -	† 2,000		
Overflow Drain from 80 H. P. Engine House	- -	- -	- -	930		
Renewing Deck of Caissons (Nos. 7 and 8)	- -	- -	- -	925		
Dredging in Harbour	- -	- -	- -	2,000		
Removing Mud from Reservoir	- -	- -	- -	510		
Foundations for Machinery	- -	- -	- -	1,500		
Other Works under 500 *l.* each	- -	- -	- -	1,815		
Ordinary and particular Repairs, and Painting (For details, see App., p. 125 and 129.)	- -	- -	- -	6,200		
Ditto, Haslar Gun-Boat Slips	- -	- -	- -	400		
Gas,—Dockyard, Royal Naval College, and Haslar Gun-Boat Slips	- -	- -	- -	2,075		
Total Works and Buildings £.	- -	- -	- -	66,955		
New Machinery	- -	- -	- -	5,300		
Repairs to Plant and Machinery (hitherto charged to Votes 8 and 10)	- -	- -	- -	12,500		
Total Machinery £.	- -	- -	- -	17,800		
Total Portsmouth Yard £.	- -	- -	- -	- -	84,755	—
DEVONPORT:						
Water Mains, Pipes, and Sluice Cocks	3,000	1,000	- -	2,000		
Re-covering Slip Roof at Outer Mast Pond	- -	- -	- -	800		
Renewal of Gas Mains	- -	- -	- -	580		
Increased Office Accommodation at Pay Office	- -	- -	- -	500		
Dredging Mud in front of Jetties	- -	- -	- -	740		
Foundations for Machinery	- -	- -	- -	860		
Other Works under 500 *l.* each	- -	- -	- -	1,220		
Ordinary and particular Repairs and Painting (For details, see App., p. 125 and 129.)	- -	- -	- -	4,000		
Gas	- -	- -	- -	770		
Total Works and Buildings £.	- -	- -	- -	11,470		
New Machinery	- -	- -	- -	4,160		
Repairs to Plant and Machinery (hitherto charged to Votes 8 and 10)	- -	- -	- -	3,490		
Total Machinery £.	- -	- -	- -	7,650		
Total Devonport Yard £.	- -	- -	- -	- -	19,120	—
Carried forward £.	- -	- -	- -	- -	234,615	—

* Re-vote. † Includes a Re-vote of 895 *l.*

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it. (Posted to 31 Dec. 1864.)	4. VOTE REQUIRED for the ensuing Year, 1865–66.		5. Further ESTIMATE for completing the Work.
	£.	£	£.	£.	£.	£.
Brought forward - - -	- -	- -	- -	- -	234,615	—
NAVAL YARDS AT HOME—*continued.*						
KEYHAM:						
Constructing South Basin and Two Docks, Coffer-dam in front of the Basins, and clearing Ground for Buildings, and Purchase of Ground for Magazines - £. 1,400,000 North Basin - - - - - - Factory Buildings - - - - - Remainder of Works - - - - - Further Estimate to complete - - - 25,000	1,425,000	1,296,500	1,355,963	21,000	- -	38,140
Building, Foundations, &c., for additional Pumping Power for South Basin - - - - - -	- -	- -	- -	8,000		
Caisson at Head of Entrance Lock - - - -	- -	- -	- -	1,400		
Paving Roads and Tramroads - - - - -	- -	- -	- -	1,000		
Foundations for Machinery - - - - - -	- -	- -	- -	580		
Other Works under 500 *l.* each -	- -	- -	- -	640		
Ordinary and Particular Repairs and Painting - - - - - -	- -	- -	- -	1,700		
Gas - - - - - - - - - - -	- -	- -	- -	700		
Total Works and Buildings - - - £.	- -	- -	- -	35,020		
New Machinery - - - - - - - - -	- -	- -	- -	11,620		
Repairs to Plant and Machinery (hitherto charged to Votes 8 and 10) - - - - - - -	- -	- -	- -	8,820		
Total Machinery - - - £.	- -	- -	- -	20,440		
TOTAL KEYHAM YARD - - - £.	- -	- -	- -	- -	55,460	—
PLYMOUTH SOUND:						
Works at the Breakwater - - - - -	- -	- -	- -	- -	1,500	—
PEMBROKE:						
Shop for Fitting Iron Beams - - - - - -	- -	- -	- -	1,350		
Stern Berthings, Stern Stages, Dams, and Bridges to Slips - - - - - - - - - -	- -	- -	- -	530		
Foundations for Machinery - - - - -	- -	- -	- -	250		
Other Works under 500 *l.* each -	- -	- -	- -	895		
Ordinary and particular Repairs and Painting - - - - - -	- -	- -	- -	3,000		
Making Gas at Government Works - - - -	- -	- -	- -	715		
Total Works and Buildings - - - £.	- -	- -	- -	6,740		
New Machinery (including provision for building iron ship) - - - - - - - - - -	- -	- -	- -	3,940		
Repairs to Plant and Machinery (hitherto charged to Votes 8 and 10) - - - - - - - -	- -	- -	- -	4,660		
Total Machinery - - - £.	- -	- -	- -	8,600		
TOTAL PEMBROKE YARD - - - £.	- -	- -	- -	- -	15,340	—
Carried forward - - - £.	- -	- -	- -	- -	306,915	—

For details, see App., p. 125 and 129.
For details, see App., p. 126 and 129.

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it. (Posted to 31 Dec. 1864.)	4. VOTE REQUIRED for the ensuing Year, 1865–66.		5. Further ESTIMATE for completing the Work.
	£.	£.	£.	£.	£.	£.
Brought forward	- -	- -	- -	- -	306,915	—
NAVAL YARDS AT HOME—*continued.*						
HAULBOWLINE:						
For Construction of a Dock, by convict labour	150,000	- -	- -	5,000	- -	145,000
Other Works under 500 *l.* each - -	- -	- -	- -	250		
Ordinary and Particular Repairs and Painting - - - - - - (For details, *see* App., p. 126 and 129.)	- -	- -	- -	900		
Gas - - - - - - - - - - -	- -	- -	- -	5		
					6,155	—
HOBB'S POINT:						
Ordinary and Particular Repairs and Painting - - - - - - (For details, *see* App., p. 129.)	- -	- -	- -	- -	20	—
LEWES NAVAL PRISON:						
Purchase of House for Governor - - - - -	- -	- -	- -	1,450		
Other Works under 500 *l.* each - -	- -	- -	- -	70		
Ordinary and Particular Repairs and Painting - - - - - - (For details, *see* App., p. 126 and 129.)	- -	- -	- -	150		
Gas - - - - - - - - - - -	- -	- -	- -	45		
					1,715	—
VICTUALLING ESTABLISHMENTS AT HOME.						
ROYAL VICTORIA YARD, AT DEPTFORD:						
Foundations for Machinery - - - - - -	- -	- -	- -	395		
Other Works under 500 *l.* each - -	- -	- -	- -	110		
Ordinary and Particular Repairs and Painting - - - - - - (For details, *see* App., p. 126 and 129.)	- -	- -	- -	1,500		
Gas supplied from Government Works - - -	- -	- -	- -	300		
TOTAL, Works and Buildings - - - £.	- -	- -	- -	2,305		
New Machinery - - - - - - - - -	- -	- -	- -	440		
Repairs to Plant and Machinery (hitherto charged to Votes 8 and 10) - - - - - - - - -	- -	- -	- -	800		
TOTAL, New Machinery - - - £.	- -	- -	- -	1,240		
TOTAL, VICTORIA YARD - - - £.	- -	- -	- -	- -	3,545	—
ROYAL CLARENCE YARD, AT GOSPORT:						
Extension of Sewer-pipe, Main Drain - - -	- -	- -	- -	885		
Other Works under 500 *l.* each - -	- -	- -	- -	60		
Ordinary and Particular Repairs and Painting - - - - - - (For details, *see* App., p. 126 and 129.)	- -	- -	- -	700		
Gas - - - - - - - - - - -	- -	- -	- -	125		
TOTAL, Works and Buildings - - - £.	- -	- -	- -	1,770		
Repairs to Plant and Machinery (hitherto charged to Votes 8 and 10) - - - - - - - - -	- -	- -	- -	1,600		
TOTAL, CLARENCE YARD - - - £.	- -	- -	- -	- -	3,370	
Carried forward - - - £.	- -	- -	- -	- -	321,720	

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it. (Posted to 31 Dec. 1864.)	4. VOTE REQUIRED for the ensuing Year, 1865-66.		5. Further ESTIMATE for completing the Work.
	£.	£.	£.	£.	£.	£.
Brought forward - - - -	- -	- -	-	- -	321,720	—
VICTUALLING ESTABLISHMENTS AT HOME—*cont^d.*						
ROYAL WILLIAM YARD, AT PLYMOUTH:						
Ordinary and Particular Repairs and Painting - - - - - - (For details, *see* App., p. 129.)	- -	- -	- -	500		
Gas - - - - - - - - - -	- -	- -	- -	110		
TOTAL Works and Buildings - - - £.	- -	- -	- -	610		
Repairs to Plant and Machinery (hitherto charged to Votes 8 and 10) - - - - - - - - -	- -	- -	- -	800		
TOTAL, ROYAL WILLIAM YARD - - - £.	- -	- -	- -	- -	1,410	—
MEDICAL ESTABLISHMENTS AT HOME.						
WOOLWICH:						
Works under 500 *l.* each - - - - (For details, *see* App., p. 126 and 129.)	- -	- -	- -	480		
Ordinary and Particular Repairs and Painting - - - - - -	- -	- -	- -	510		
Gas - - - - - - - - - -	- -	- -	- -	270		
					1,260	—
CHATHAM:						
Works under 500 *l.* each - - - - (For details, *see* App., p. 126 and 129.)	- -	- -	- -	375		
Ordinary and Particular Repairs and Painting - - - - - -	- -	- -	- -	360		
Gas - - - - - - - - - -	- -	- -	- -	70		
					805	—
HASLAR HOSPITAL:						
Altering late Asylum Wards into Hospital Wards - (For details, *see* App., p. 126 and 129.)	- -	- -	- -	1,715		
Foundations for Machinery - - - - - -	- -	- -	- -	20		
Other Works under 500 *l.* each - -	- -	- -	- -	105		
Ordinary and Particular Repairs and Painting - - - - - -	- -	- -	- -	1,500		
Gas - - - - - - - - - -	- -	- -	- -	400		
					3,740	—
PLYMOUTH HOSPITAL:						
Sculleries and Waterclosets - - - - - -	- -	- -	- -	500		
Other Works under 500 *l.* each - - (For details, *see* App., p. 126 and 129.)	- -	- -	- -	350		
Ordinary and Particular Repairs and Painting - - - - - -	- -	- -	- -	650		
Gas - - - - - - - - - -	- -	- -	- -	210		
					1,710	—
YARMOUTH HOSPITAL:						
Enclosing the Land and forming Exercising Ground	- -	- -	- -	2,000		
Other Works under 500 *l.* each - - (For details, *see* App., p. 127 and 129.)	- -	- -	- -	1,715		
Ordinary and Particular Repairs and Painting - - - - - -	- -	- -	- -	600		
Gas - - - - - - - - - -	- -	- -	- -	150		
					4,465	—
Carried forward - - - £.	- -	- -	- -	- -	335,110	

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it. (Posted to 31 Dec. 1864.)	4. VOTE REQUIRED for the ensuing Year, 1865-66.		5. Further ESTIMATE for completing the Work.
	£.	£.	£.	£.	£.	£.
Brought forward - - -	- -	- -	- -	- -	335,110	—
MARINE BARRACKS:						
DEPTFORD:						
Ordinary and particular Repairs and Painting - - - - - - (For details, see App., p. 129.)	- -	- -	- -	140		
Gas supplied from Government Works - - -	- -	- -	- -	10		
					150	—
WOOLWICH:						
Building to contain Lecture and Recreation Rooms for Troops - - - - - - - - - -	3,362	2,000	- -	1,360		
Other Works, under 500 *l.* each - (For details, see App., p. 127 and 129.)	- -	- -	- -	1,250		
Ordinary and particular Repairs and Painting - - - - - -	- -	- -	- -	2,000		
Gas - - - - - - - - - - -	- -	- -	- -	565		
					5,175	—
CHATHAM:						
Purchase of Land, and constructing additional Barrack Accommodation for Royal Marines - -	80,407	67,000	47,828	15,000	- -	13,240
Other Works, under 500 *l.* each - (For details, see App., p. 127 and 129.)	- -	- -	- -	20		
Ordinary and particular Repairs and Painting - - - - - -	- -	- -	- -	550		
Gas - - - - - - - - - - -	- -	- -	- -	500		
					16,070	—
PORTSMOUTH:						
Forton Barracks:						
Works under 500 *l.* each - - - - (For details, see App., p. 127 and 129.)	- -	- -	- -	1,355		
Ordinary and particular Repairs and Painting - - - - - -	- -	- -	- -	1,500		
Gas - - - - - - - - - - -	- -	- -	- -	450		
					3,305	—
Marine Artillery Barracks (Eastney):						
Constructing Officers' Quarters within Fort Cumberland, and Quarters and Barracks for 1,200 Officers and Men of the Royal Marine Artillery outside the Fort, including Purchase of Ground, and Drainage - - - - - - - - - -	167,801	97,000	82,489	21,000	- -	52,210
Other Works, under 500 *l.* each - (For details, see App., p. 127 and 129.)	- -	- -	- -	70		
Ordinary and particular Repairs and Painting - - - - - -	- -	- -	- -	400		
					21,470	—
PLYMOUTH:						
Constructing additional Barrack Accommodation - - - - - - - £. 156,333						
Further Estimate, to complete - - - 10,000	166,333	101,000	99,589	20,000	- -	38,440
Other Works, under 500 *l.* each - (For details, see App., p. 127 and 129.)	- -	- -	- -	195		
Ordinary and particular Repairs and Painting - - - - - -	- -	- -		900		
Gas - - - - - - - - - - -	- -	- -		450		
					21,545	—
Millbay Barracks (Plymouth):						
Ordinary and particular Repairs and Painting - - - - - - (For details, see App., p. 129.)	- -	- -	-	150		
Gas - - - - - - - - - - -	- -	- -	- -	95		
					245	—
Carried forward - - - £.	- -	- -	- -	- -	403,070	

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it. (Posted to 31 Dec. 1864.)	4 VOTE REQUIRED for the ensuing Year, 1865-66.		5. Further ESTIMATE for completing the Work.
	£.	£.	£.	£.	£.	£.
Brought forward	- -	- -	- -	- -	403,070	—
MARINE BARRACKS—*continued.*						
DEAL (DEPÔT):						
General scheme of Drainage to the whole of the Barracks and Official Residences	- -	- -	- -	2,100		
Ordinary and particular Repairs and Painting (For details, *see* App., p. 129.)	- -	- -	- -	350		
Gas	- -	- -	- -	180		
					2,630	—
COAST GUARD:						
Purchase and Erection of Buildings	-	- -	- -	18,000		
Repairs of Buildings	- -	- -	- -	7,000		
					25,000	—
ADMIRALTY, WHITEHALL AND SOMERSET HOUSE:						
General Repairs and Alterations to the Public Offices and Official Residences, also Packing Cases, Models, and Office Furniture	- -	- -	- -	5,000		
Gas	- -	- -	- -	700		
					5,700	—
NAVAL ESTABLISHMENTS ABROAD.						
GIBRALTAR:						
Extension of the Mole for improving the Harbour £. 72,500						
Additional Estimate for completing the superstructure to the extent of the foundation, and for facing, by Convict Labour £. 50,000	122,500	72,157	65,520	4,000	- -	46,275
Other Works under 500 *l.* each (For details, *see* App., p. 127 and 129.)	- -	- -	- -	230		
Ordinary and particular Repairs and Painting	- -	- -	- -	300		
Gas	- -	- -	- -	100		
TOTAL Works and Buildings	- -	- -	- -	4,630		
Repairs to Plant and Machinery (hitherto charged to Votes 9 and 10)	- -	- -	- -	45		
TOTAL GIBRALTAR	- -	- -	- -	- -	4,675	—
Carried forward £.	- -	- -	- -	- -	441,075	

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it. (Posted to 31 Dec. 1864.)	4. VOTE REQUIRED for the ensuing Year, 1865–66.		5. Further ESTIMATE for completing the Work.
	£.	£.	£.	£.	£.	£.
Brought forward - - -	- -	- -	- -	- -	441,075	
Naval Establishments Abroad—*continued.*						
MALTA:						
For Dredging and Extending the Great Harbour (less a sum of 6,000 *l.*, to be paid by the Colonial Government for the Purchase of Land) original Estimate - - £. 118,758						
For carrying Walls of North-west Basin to the Rock, and widening Entrance - - 34,000						
Additional Estimate for Premium to Contractor for earlier completion of Work; ditto for Removal of Stones found in Dredging; and for carrying Wharf Walls to Rock; less amounts expended under Votes 9 and 10 - - - - - - 30,781						
£. 183,539						
Less contribution from Maltese Government - - - £. 62,776						
Ditto for Extras as above - 10,833						
£. 73,609	109,930	70,900	48,133	18,000	- -	31,630
For Works at the French Creek:						
Purchase of Property - - - - - -	60,000	13,000	- -	*18,000	- -	42,000
For the construction of a Dock and connection with the Dockyard - - - - - -	120,000	- -	- -	8,000	- -	112,000
For Naval Prison - - - - - £. 8,600						
Additional to complete; including Guard-room, Offices, Workshops, and Governor's House - - - - - - 7,900						
	16,500	8,000	1,992	3,000	- -	8,500
Gas Mains and Fittings throughout the Yard - -	- -	- -	- -	1,000		
Other Works under 500 *l.* each - - } For details, *see* App., p. 127 and 129.	- -	- -	- -	640		
Ordinary and particular Repairs and Painting - - - - - - }	- -	- -	- -	1,000		
Gas - - - - - - - - - - - -	- -	- -	- -	200		
Total Works and Buildings - - -	- -	- -	- -	49,840		
Repairs to Plant and Machinery (hitherto charged to Votes 9 and 10 - - - - - - - -	- -	- -	- -	275		
Total Malta - - -	- -	- -	- -	- -	50,115	
Carried forward - - - £.	- -	- -	- -	- -	491,190	

* 13,000 *l.* of this amount is a Re-vote.

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it. (Posted to 31 Dec. 1864.)	4. VOTE REQUIRED for the ensuing Year, 1865–66.		5. Further ESTIMATE for completing the Work.
	£.	£.	£.	£.	£.	£.
Brought forward - - -	- -	- -	- -	- -	491,190	
NAVAL ESTABLISHMENTS ABROAD—*continued.*						
BERMUDA:						
Naval and Victualling Yards:						
Buildings for Naval and Victualling Yards - - - - - - - £. 114,000 Further Estimate to complete - - - 6,000	120,000	113,000	115,726	1,800		
Workmen's Cottages - - - - - - - -	- -	- -	- -	1,000		
Foundations for Machinery - - - - - -	- -	- -	- -	50		
Other Works under 500*l.* each - - } For details see App., p. 128 and 129.	- -	- -	- -	535		
Ordinary and particular Repairs and Painting - - - - - - }	- -	- -	- -	800		
TOTAL Works and Buildings - - -	- -	- -	- -	4,185		
Note—The labour on the above Works will be performed by Marines and Seamen.						
New Machinery - - - - - - - - -	- -	- -	- -	760		
TOTAL BERMUDA - - -	- -	- -	- -	- -	4,945	
HALIFAX:						
Removing Coal Stores to new Site and altering Coal Wharf - - - - - - - - - -	1,300	- -	- -	400	- -	900
Foundations for Machinery - - - - - -	- -	- -	- -	55		
Ordinary and particular Repairs and Painting - - - - - - } For details, see App., p. 129.	- -	- -	- -	1,050		
Gas - - - - - - - - - - - -	- -	- -	- -	70		
TOTAL Works and Buildings - - -	- -	- -	- -	1,575		
New Machinery - - - - - - - - -	- -	- -	- -	100		
TOTAL HALIFAX - - -	- -	- -	- -	- -	1,675	—
JAMAICA:						
Naval and Victualling Yards:						
Foundations for Machinery - - - - - -	- -	- -	- -	50		
Other works under 500*l.* each - } For details, see App., p. 128 and 129.	- -	- -	- -	315		
Ordinary and particular Repairs and Painting - - - - - - }	- -	- -	- -	700		
TOTAL Works and Buildings - - -	- -	- -	- -	1,065		
New Machinery - - - - - - - - -	- -	- -	- -	90		
Repairs to Plant and Machinery (hitherto charged to Votes 9 and 10) - - - - - -	- -	- -	- -	5		
TOTAL Machinery - - -	- -	- -	- -	95		
TOTAL JAMAICA - - -	- -	- -	- -	- -	1,160	—
Carried forward - - - £.	- -	- -	- -	- -	498,970	

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it. (Posted to 31 Dec. 1864.)	4. VOTE REQUIRED for the ensuing Year 1865-66.		5. Further ESTIMATE for completing the Work.
	£.	£.	£.	£.	£.	£.
Brought forward - - -	- -	- -	- -	- -	498,970	—
Naval Establishments Abroad—*continued.*						
ANTIGUA:						
Ordinary and particular Repairs and Painting - - - - - - (For details, *see* App., p. 129.)	- -	- -	- -	- -	300	—
BARBADOES:						
Additional Coal Store - - - - - - -	- -	- -	- -	- -	300	—
ASCENSION:						
Foundations for Machinery - - - - - -	- -	- -	- -	250		
Other Works under 500*l.* each - (For details, *see* App., p. 128 and 129.)	-	-	-	1,540		
Ordinary and particular Repairs and Painting - - - - - -	- -	- -	- -	250		
Total Works and Buildings - - -	- -	- -	- -	2,040		
Note.—The labour on the above Works will be performed by Marines and Seamen.						
New Machinery - - - - - - - - -	- -	- -	- -	190		
Total Ascension - - -	- -	- -	- -	- -	2,230	—
VANCOUVER'S ISLAND						
Naval and Victualling Yards:						
Additional Buildings at Esquimalt - - -	- -	- -	- -	- -	1,000	—
CAPE OF GOOD HOPE:						
To complete Sea Wall, Stone Pier, and Ground reclaimed from the Sea - - - - - - -	- -	- -	- -	1,500		
Other Works under 500*l.* each - (For details, *see* App., p. 128 and 129.)	- -	- -	- -	750		
Ordinary and particular Repairs and Painting - - - - - -	- -	- -	- -	450		
					2,700	—
TRINCOMALEE:						
Repairs to Admiralty House - - - - - -	- -	- -	- -	500		
Other Works under 500*l.* each - (For details, *see* App., p. 128 and 129.)	- -	- -	- -	450		
Ordinary and particular Repairs and Painting - - - - - -	- -	- -	- -	250		
					1,200	—
Carried forward - - - £.	- -	- -	- -	- -	506,700	

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it. (Posted to 31 Dec. 1864.)	4. VOTE REQUIRED for the ensuing Year, 1865-66.		5. Further ESTIMATE for completing the Work.
	£.	£.	£.	£.	£.	£.
Brought forward - - -	- -	- -	- -	- -	506,700	—
Naval Establishments Abroad—*continued.*						
SINGAPORE:						
Coal Store and Jetty - - - - £. 7,224 Further Estimate to complete - - - 776	8,000	7,224	- -	- -	2,780*	—
SHANGHAE:						
Ordinary and particular Repairs and Painting - - - - - - (For details, see App. p. 129.)	- -	- -	- -	- -	300	—
HONG KONG:						
New Offices and Quarters for Artificers, with Stores beneath - - - - - - - - - -	13,152	9,815	736	3,000		
Ordinary and particular Repairs and Painting - - - - - - (For details, see App. p. 129.)	- -	- -	- -	300		
					3,300	—
VICTUALLING ESTABLISHMENTS ABROAD.						
GIBRALTAR:						
Ordinary and particular Repairs and Painting - - - - - - (For details, see App. p. 129.)	- -	- -	- -	- -	100	—
MALTA:						
Works under 500*l.* each - - - (For details, see App. p. 128 and 129.)	- -	- -	- -	280		
Ordinary and particular Repairs and Painting - - - - - -	- -	- -	- -	200		
Gas - - - - - - - - - - -	- -	- -	- -	100		
					580	—
HALIFAX:						
Ordinary and particular Repairs and Painting - - - - - - (For details, see App. p. 129.)	- -	- -	- -	100		
Gas - - - - - - - - - - -	- -	- -	- -	25		
					125	—
CAPE OF GOOD HOPE:						
Ordinary and particular Repairs and Painting - - - - - - (For details, see App. p. 129.)	- -	- -	- -	- -	150	—
Carried forward - - - £.	- -	- -	- -	- -	514,035	

* Of this amount 2,004*l.* is a Re-Vote.

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

DESCRIPTION OF WORKS for each Establishment.	1. TOTAL ESTIMATE for the Work.	2. AMOUNT already Voted for it.	3. GROSS SUM already Expended upon it, (Posted to 31 Dec. 1864.)	4. VOTE REQUIRED for the ensuing Year, 1865–66.		5. Further ESTIMATE for completing the Work.
	£.	£.	£.	£.	£.	£.
Brought forward - - -	- -	- -	- -	- -	514,035	—
MEDICAL ESTABLISHMENTS ABROAD.						
LISBON:						
Ordinary and particular Repairs and Painting - - - - - - (For details, *see* App. p. 129.)	- -	- -	- -	- -	150	—
MALTA:						
Works under 500 *l.* each - - (For details, *see* App. p. 128 and 129.)	- -	- -	- -	650		
Ordinary and particular Repairs and Painting - - - - - - (For details, *see* App. p. 128 and 129.)	- -	- -	- -	500		
					1,150	—
BERMUDA:						
Ordinary and particular Repairs and Painting - - - - - - (For details, *see* App. p. 129.)	- -	- -	- -	- -	330	—
HALIFAX:						
Completing Sick Quarters - - - - - -	- -	- -	- -	- -	700	—
JAMAICA:						
Works under 500 *l.* each - - - (For details, *see* App. p. 128 and 129.)	- -	- -	- -	435		
Ordinary and particular Repairs and Painting - - - - - - (For details, *see* App. p. 128 and 129.)	- -	- -	- -	250		
					685	—
CAPE OF GOOD HOPE:						
Works under 500 *l.* each - - (For details, *see* App. p. 128 and 129.)	- -	- -	-	735		
Ordinary and particular Repairs and Painting - - - - - - (For details, *see* App. p. 128 and 129.)	- -	- -	- -	200		
					935	
Contingencies—For new Works and Repairs - -	- -	- -	-	- -	10,000	—
			Total - - - £.		527,985	

No. 11.—New Works, Buildings, Machinery, and Repairs—*continued.*

ABSTRACT.

	WORKS AND BUILDINGS.				MACHINERY.	TOTAL.
	Under Superintendence of the Director of Works.				Under Superintendence of the Controller of the Navy.	
	Extensions of the Dockyards.	*Other Works and Buildings.*	*Repairs.*	Total.		
	£.	£.	£.	£.	£.	£.
Naval Yards at Home - - -	116,000	79,195	27,320	222,515	84,360	306,875
Naval Yards Abroad - - -	44,000	25,145	5,700	74,845	1,465	76,310
Victualling Yards at Home - -	- -	1,450	2,700	4,150	3,640	7,790
Victualling Yards Abroad - -	- -	280	550	830	- -	830
Medical Establishments at Home -	- -	7,260	3,620	10,880	- -	10,880
Medical Establishments Abroad -	- -	2,520	1,430	3,950	- -	3,950
Marine Barracks - - - - -	- -	62,350	5,990	68,340	- -	68,340
Coast Guard Buildings - - -	- -	18,000	*7,000	25,000	- -	25,000
Admiralty Offices - - - -	- -	- -	5,000	5,000	- -	5,000
Gas - - - - - - - - -	- -	13,010	- -	13,010	- -	13,010
Contingencies - - - - - -	- -	10,000	- -	10,000	- -	10,000
Total for 1865–66 - - -	160,000	219,210	*59,310	438,520	89,465	527,985
Last Vote for 1864–65 - - -	85,400	276,314	*45,584	407,298	37,000	444,298
Increase - - - - -	74,600	*57,104* Decrease.	*13,726	31,222	52,465	83,687
Deduct, transfer from other Votes (*See* pages 55, 59, and 60.) -	- -	- -	- -	- -	53,880	53,880
Net Increase - - - £.	- -	- -	- -	31,222	*Net Decrease, 1,415*	29,807

* The amount for the repairs to Coast Guard Buildings was taken last year under New Works and Buildings.

— No. 12. —

MEDICINES AND MEDICAL STORES, &c.

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
For Provisions and Stores of all kinds, including Issues from Naval and Victualling Depôts, for the several Naval Hospitals and Marine Infirmaries - - - - -	35,700 – –	36,500 – –
For Medicines and Surgical Instruments - - -	8,500 – –	8,700 – –
For the Subsistence and Care of Seamen at Sick Quarters and in Temporary Hospitals, and for other occasional Accommodation for the Sick:		
For the Fleet - - - - - - £. 4,100		
For Coast Guard and Royal Naval Reserve 11,000		
	15,100 – –	17,650 – –
For the purpose of carrying out the Contagious Diseases Act of 1864, and for Contributions for Lock Wards at the Out-Ports - - - - - - - - - -	4,000 – –	
For freight of Medical Stores, Funerals of Seamen, and other Miscellaneous Disbursements for Medical Service -	1,500 – –	1,500 – –
TOTAL - - - £.	64,800 – –	64,350 – –

— No. 13. —

MISCELLANEOUS SERVICES.

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
PILOTING AND TOWING HER MAJESTY'S SHIPS:		
For Pilotage of Her Majesty's Ships on Home and Foreign Stations; Half Day-pay to Pilots, Travelling and other Incidental Expenses in Piloting and Towing Ships -	10,000 - -	11,000 - -
COMMANDERS-IN-CHIEF:		
For Furniture, Postage, Stationery, Wages of Attendants, and other Expenses - - - - - - - -	4,000 - -	4,000 - -
COURTS MARTIAL:		
For Allowances to Persons officiating at Courts Martial on Officers, Seamen, and Marines; Travelling Charges and other Expenses attendant thereon - - - - -	1,500 - -	1,500 - -
PASSAGE MONEY AND CONVEYANCE OF OFFICERS, SEAMEN, AND MARINES:		
For the Passage and Travelling Expenses of Naval and Marine Officers proceeding to, and of Invalid Officers returning from, their Ships on Foreign Stations; and of Civil Officers proceeding to, and returning from, Service Abroad; also for the Conveyance of Seamen and Marines to and from their Ships or Divisions; and for the Passage and Conveyance of Invalids - - - -	38,000 - -	35,000 - -
TELEGRAPHIC COMMUNICATIONS:		
For Electric Telegraph from the Admiralty to Somerset House; and to the several Dockyards, as per Contracts; also, for casual Telegraphic Communications, &c. - -	6,400 - -	6,400 - -
LOSSES BY SHIPWRECK:		
For Compensation to Officers, Seamen, &c. for Losses by Shipwreck or Action, pursuant to the recommendation of the Committee for Naval and Military Inquiry - -	1,500 - -	1,500 - -
SAILORS' HOMES:		
For Contributions in aid of Sailors' Homes in the Neighbourhood of Naval Establishments - - - - -	425 - -	
RELIGIOUS AND CHARITABLE INSTITUTIONS:		1,800 - -
For Contributions in aid of Religious and Charitable Institutions in the neighbourhood of Naval Establishments -	2,000 - -	
TRANSMISSION OF MONEY:		
For Per-centage paid to Banks, for Transmission of Money to the Naval Accountants at the Out-ports and other Home Establishments, to meet Payments for the Naval Department - - - - - - - - - -	1,500 - -	1,500 - -
WARNER LIGHT VESSEL:		
For Annual Payment to the Elder Brethren of the Trinity House for the Maintenance of a Floating Light Vessel at the Warner - - - - - - - -	370 - -	370 - -
Carried forward - - - £.	65,695 - -	63,070 - -

No. 13.—Miscellaneous Services—*continued.*

		REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
		£. s. d.	£. s. d.
Brought forward		65,695 – –	63,070 – –
Medals:			
For Medals to Seamen and Marines as Rewards for Good Service and Distinguished Gallantry in Action		100 – –	150 – –
Pirates:			
For Rewards for Services against Pirates (under Act 13 & 14 Vict. c. 26);	£. s. d.		
Reward to Officers and Crew of H. M. S. "Snake," for services against Pirates in the China Seas on the 9th, 10th, and 11th August 1862	130 – –		
Amount awarded to the Captain and Party of small arm Men and Marines of H. M. S. "Encounter," and to Crews of H. M. Gun Boats "Hardy" and "Flamer," for services against Pirates in the China Seas, on the 19th and 20th October 1862	1,500 – –		
Amount awarded to Crew of H. M. Gun Boat "Bustard," for similar services, on 16th November 1863	400 – –		
Amount awarded to Crew of H. M. S. "Haughty," for similar services, on 13th, 17th, 20th, and 21st December 1863, and on 3d January 1864	600 – –		
		2,630 – –	1,500 – –
Superintending Ships building by Contract, &c.:			
For Subsistence and Travelling Expenses of Dockyard Officers and others superintending Ships building by Contract, &c.		2,000 – –	2,000 – –
Conveyance of Prisoners:			
For Expense of conveying Prisoners between Lewes Prison and County Gaols and Her Majesty's Ships		1,000 – –	1,200 – –
Law Costs:			
For Expenses attendant on the purchase of Property, and other Legal Proceedings connected with Naval Business (exclusive of Fees to Counsel and Personal Charges of Agents provided for under Vote No. 3)		3,500 – –	3,500 – –
Stamps, &c.:			
For Stamps on Contracts, and on Officers' Commissions and Appointments; Advertisements, Gazettes, Lists, &c.		3,000 – –	3,500 – –
Hire of Vessels:			
For the occasional Hire of Steamers and other small Vessels		200 – –	600 – –
Assistance to Her Majesty's Ships:			
For Assistance rendered to Her Majesty's Ships in Distress		500 – –	900 – –
Damage done by Her Majesty's Ships:			
For Remuneration for Damage done by Her Majesty's Ships		4,000 – –	6,000 – –
Carried forward	£.	82,625 – –	82,420 – –

No. 13.—Miscellaneous Services—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
Brought forward - - -	82,625 - -	82,420 - -
Gratuities for Wounds and for Special Services:		
For Gratuities for Wounds and Injuries received in the Service; to Persons on Retirement and Discharge from the Public Service, not entitled to Pension; Compassionate Allowances, and Gratuities for Special Services - - - - - - - - - - -	3,500 - -	3,500 - -
Expense of Committees:		
For Expenses connected with the Appointment of Committees to investigate or report on Matters relating to the Naval Department - - - - - - -	1,500 - -	2,000 - -
Compensation for Seamen Volunteering for Her Majesty's Navy:		
For Compensation to the Owners of Merchant Vessels for Excess of Wages paid by them in providing Substitutes for Seamen who volunteer into Her Majesty's Navy (Act 16 & 17 Vict. c. 131) - - - - - -	250 - -	400 - -
Books and Stationery:		
For Allowances for the purchase of Books and Stationery for Schools on board Her Majesty's Ships and Training Ships; and for Allowances to purchase Stationery for Captains and Paymasters of Her Majesty's Ships - -	3,500 - -	3,000 - -
Doomsday Book of the Admiralty Property:		
For Professional Charges connected with the preparation of a Doomsday Book of the Admiralty Property; (a Sum of 450 *l.* was included for this service in Estimates for 1864-65 in the Item of "Contingencies") - - - -	550 - -	—
Loss by Exchange, &c.:		
For Net Loss by Exchange incurred from Payments made by Paymasters on the East India and China Station, &c.; and Discount on Bills drawn - - - - - - -	4,000 - -	4,000 - -
Lodging Allowances to Officers, &c., of Her Majesty's Ships:		
For Allowances for Lodging to Officers and Crews of Her Majesty's Ships detained on shore by Stress of Weather, or on Special Service - - - - - - - - -	2,800 - -	
Contingencies:		7,000 - -
For Freight of Specie; Wages of Interpreters; Conveyance of the Royal Household; clearing Ships of Ashes; and other small or unforeseen Expenses - - - - -	5,200 - -	
(For details of Expenditure of Contingencies in 1863-64, *see* Appendix, No. 12, p. 130.)		
Total - - £.	103,925 - -	102,320 - -

— No. 14. —

HALF PAY, RESERVED HALF PAY, AND RETIREMENT TO OFFICERS OF THE NAVY AND ROYAL MARINES.

Number unemployed on 1 Jan. 1865.		RANK.	Rate of Half Pay or Retirement. Daily.	Annual.	TOTAL of each Class. (365 Days.)	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
		ACTIVE LIST.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
3		Admirals of Fleet	3 7 –	1,222 15 –	3,668 5 –		
19		Admirals	2 2 –	766 10 –	14,563 10 –		
24		Vice-Admirals	1 12 6	593 2 6	14,235 – –		
41	87	Rear-Admirals	1 5 –	456 5 –	18,706 5 –	51,173 – –	51,483 5 –
36		Captains	– 14 6	264 12 6	9,526 10 –		
47		Ditto	– 12 6	228 2 6	10,721 17 6		
102	185	Ditto	– 10 6	191 12 6	19,545 15 –	39,794 2 6	50,698 10 –
100		Commanders	– 10 –	182 10 –	18,250 – –		
111	211	Ditto	– 8 6	155 2 6	17,218 17 6	35,468 17 6	41,883 15 –
	173	Lieutenants	From 8 6 to – 4 – Average 5s. 6d.	100 7 6	17,364 17 6	17,364 17 6	18,288 – 5
	96	Staff Commanders and Masters	From 15 6 to – 5 – Average 8s. 2d.	149 – 10	14,308 – –	14,308 – –	13,413 15 –
	5	Sub-Lieutenants	– 2 6	45 12 6	228 2 6	228 2 6	182 10 –
	2	Second Masters	– 2 6	45 12 6	91 5 –	91 5 –	91 5 –
	66	Chaplains	From 14 6 to – 5 – Average 9s. 11d	126 4 7	8,331 2 6	8,331 2 6	8,457 7 1
2		Inspectors General of Hospitals	1 at 1 17 6 1 at 1 13 6	684 7 6 611 7 6	1,295 15 –		
5	7	Deputy ditto	2 at 1 2 6 3 at 1 1 –	410 12 6 383 5 –	1,971 – –	3,266 15 –	2,582 7 6
	122	Surgeons	From 18 6 to – 11 – Average 13s. 4d.	243 6 8	29,686 13 4	29,686 13 4	29,419 – –
	24	Assistant Surgeons	From 10 – to – 6 – Average 6s. 11d.	126 4 7	3,029 13 4	3,029 13 4	2,944 – 10
1		Secretary	– 17 –	310 5 –	310 5 –		
2		Secretaries	– 12 –	219 – –	438 – –		
—	3	For Two Secretaries on Full Pay allowed 5s. a day out of their Half-pay	– 5 –	91 5 –	182 10 –	930 15 –	1,377 17 6
	95	Paymasters	From 14 – to – 5 – Average 9s.	164 5 –	15,603 15 –		
		For 13 Paymasters on Full Pay as Secretaries, allowed 5s. a day out of their Half-pay	– 5 –	91 5 –	1,186 5 –	16,790 – –	15,859 5 –
	3	Assistant Paymasters	2 6 –	45 12 6	136 17 6	136 17 6	136 17 6
	15	Naval Instructors	From 10 – to – 3 – Average 6s. 3d.	114 1 3	1,710 18 9	1,710 18 9	1,574 1 3
	31	Chief Engineers	From 13 – to – 5 – Average 7s. 6d.	136 17 6	4,243 2 6	4,243 2 6	3,677 7 6
	1,125			TOTAL ACTIVE LIST - - - £.		226,554 2 11	242,069 4 7

No. 14.—Half Pay, Reserved Half Pay, and Retirement to Officers of the Navy and Royal Marines—*continued.*

Number on 1 Jan. 1865		RANK.	Rate of Half Pay or Retirement. Daily.	Rate of Half Pay or Retirement. Annual.	TOTAL of each Class. (365 Days.)	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
		RESERVED LIST. (Under Her Majesty's Orders in Council of 25 June 1851 and 29 December 1853.)	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
3		Admirals — In receipt of Retired Service Pensions	2 2 –	766 10 –	2,299 10 –		
3		Ditto — In receipt of Retired Service Pensions	1 12 6	593 2 6	1,779 7 6		
4		Vice-Admirals — In receipt of Retired Service Pensions	1 12 6	593 2 6	2,372 10 –		
—	10					6,451 7 6	6,451 7 6
2		Admirals — Greenwich Hospital, (Order in Council, 30 January 1856)	2 2 –	766 10 –	1,533 – –		
1		Vice-Admiral — Greenwich Hospital, (Order in Council, 30 January 1856)	1 5 –	456 5 –	456 5 –		
1		Rear-Admiral — Greenwich Hospital, (Order in Council, 30 January 1856)	1 5 –	456 5 –	456 5 –		
—	4					2,445 10 –	2,445 10 –
23		Admirals	1 5 –	456 5 –	10,493 15 –		
31		Vice-Admirals	1 5 –	456 5 –	14,143 15 –		
50		Rear-Admirals	1 5 –	456 5 –	22,812 10 –		
—	104					47,450 – –	45,168 15 –
	3	Captains — Greenwich Hospital, (Order in Council, 7 May 1858)	– 10 6	191 12 6	574 17 6	574 17 6	574 17 6
	87	Captains — Orders in Council, 25 June 1851, 30 January 1856, and 1 August 1860	From 16 9 to – 10 6	305 13 9 / 191 12 6	19,472 15 –	19,472 15 –	19,956 7 6
	—	Commanders—Greenwich Hospital, under Order in Council, 7 May 1858—Removed to Retired List by Order in Council, 9 July 1864	– 8 6	155 2 6	- nil - -	- nil - -	465 7 6
	90	Commanders (Orders in Council, 25 June 1851, 30 January 1856, and 1 August 1860)	From 12 9 to – 8 6	232 13 9 / 155 2 6	15,886 12 6	15,886 12 6	16,981 12 6
	—	Lieutenants—Greenwich Hospital, under Order in Council, 7 May 1858—Removed to Retired List by Order in Council, 9 July 1864	– 5 –	91 5 –	- nil - -	- nil - -	365 – –
10		Lieutenants	– 6 –	109 10 –	1,095 – –		
1		Ditto	– 4 –	73 – –	73 – –		
—	11					1,168 – –	30,094 5 –
	2	Staff Commanders, Greenwich Hospital, (Order in Council, 7 May 1858)	– 5 –	91 5 –	182 10 –	182 10 –	182 10 –
1		Staff Commander and Master	– 15 6	282 17 6	282 17 6		
1		Ditto	– 10 –	182 10 –	182 10 –		
4		Ditto	– 8 –	146 – –	584 – –		
14		Ditto	– 7 –	127 15 –	1,788 10 –		
22		Ditto	– 6 –	109 10 –	2,409 – –		
45		Ditto	– 5 –	91 5 –	4,106 5 –		
—	87					9,353 2 6	9,672 10 –
	2	Paymasters, holding Civil Appointments, Greenwich Hospital (Order in Council 7 May 1858)	– 5 –	91 5 –	182 10 –	182 10 –	182 10 –
	1	Secretary	– 12 –	219 – –	219 – –	219 – –	219 – –
	401						
					Total Reserved List £.	103,386 5 –	132,759 12 6 and 340 – – In Supp. Estimate.

No. 14.—Half Pay, Reserved Half Pay, and Retirement to Officers of the Navy and Royal Marines—*continued.*

Number on 1 Jan. 1865.		RANK.	Rate of Half Pay or Retirement. Daily.	Rate of Half Pay or Retirement. Annual.	TOTAL of each Class. (365 Days.)	REQUIRED for the Service of the Year 1865-66.	LAST VOTE for the Financial Year 1864-65.
		RETIRED LIST. (Under Admiralty Circular, 31 August 1846, and Her Majesty's Orders in Council, 10 August 1840, 25 June 1851, 30 January 1856, 1 August 1860, and 9 July 1864.) NAVAL OFFICERS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
25		Admirals - (under Order in Council, 7 May 1858) - - -	1 5 –	456 5 –	11,406 5 –		
10		Ditto - -	1 – –	365 – –	3,650 – –		
29		Vice ditto -	1 – –	365 – –	10,585 – –		
—	64					25,641 5 –	29,291 5 –
	37	Rear-Admirals {with Pay of Retired Captains - - - - -}	1 – –	365 – –	13,505 – –		
						13,505 – –	14,965 – –
	7	Rear-Admirals {(under Orders in Council, 1 August 1860, and 9 July 1864) - - -}	1 5 –	456 5 –	3,193 15 –		
						3,193 15 –	– nil.
12		Captains - {(under Orders in Council, 10 August 1840, 24 April 1847, 25 June 1851, and 30 January 1856) - -}	1 – –	365 – –	4,380 – –		
171		Ditto -	– 10 6	191 12 6	32,767 17 6		
53		Ditto - {(under Orders in Council, 1 August 1860, and 9 July 1864) - - - -}	1 – –	365 – –	19,345 – –		
4		Ditto -	– 18 –	328 10 –	1,314 – –		
1		Ditto -	– 16 –	292 – –	292 – –		
—	241					58,098 17 6	48,910 – –
	126	Captains, from Commanders' List (under Orders in Council, 1 August 1860, and 9 July 1864) - - - - -	From 17 9 to – 10 –	323 18 9 to 182 10 –	27,365 17 6		
						27,365 17 6	14,294 6 3
1		Captain (late Master), (under Orders in Council, 28 February 1855, and 22 February 1860) - - - - - -	1 3 6	428 17 6	428 17 6		
1		Ditto - ditto - - - - - -	1 2 6	410 12 6	410 12 6		
1		Ditto - ditto - - - - - -	1 2 –	401 10 –	401 10 –		
1		Ditto - ditto - - - - - -	1 1 6	392 7 6	392 7 6		
1		Ditto - ditto - - - - - -	– 16 6	301 2 6	301 2 6		
3		Ditto - ditto - - - - - -	– 15 6	282 17 6	848 12 6		
3		Ditto - ditto - - - - - -	– 14 –	255 10 –	766 10 –		
3		Ditto - ditto - - - - - -	– 13 –	237 5 –	711 15 –		
—	14					4,261 7 6	1,852 7 6
	2	Commanders—Greenwich Hospital, with Rank of Retired Captain—(under Orders in Council, 7 May 1858, and 9 July 1864)	– 8 6	155 2 6	310 5 –		
						310 5 –	– nil.
	17	Commanders (under Orders in Council, 1 August 1860, and 9 July 1864) - -	From 16 3 to 10 –	296 11 3 to 182 10 –	3,577 – –		
						3,577 – –	6,387 10 –
97		Commanders (under Order in Council, 30 January 1816) - - - - - -	– 8 6	155 2 6	15,047 2 6		
300		Ditto - {(under Orders in Council, 1 November 1830, and 9 July 1864 - - - - - -}	– 7 –	127 15 –	38,325 – –		
179		Ditto -	– 6 –	109 10 –	19,600 10 –		
—	576					72,972 12 6	51,328 2
	209	Commanders, from Lieutenants' List (under Orders in Council, 1 August 1860, and 9 July 1864) - - - - - -	From 13 6 to – 4 –	246 7 6 to 73 – –	31,782 7 6		
						31,782 7 6	28,387 17 6
5		Commanders (late Masters), (under Order in Council, 19 May 1846) - - -	– 13 6	246 7 6	1,231 17 6		
3		Ditto - ditto - - - - -	– 12 6	228 2 6	684 7 6		
15		Ditto - ditto - - - - -	– 10 6	191 12 6	2,874 7 6		
—	23					4,790 12 6	5,018 15 –
	1	Ditto - ditto - - (under Order in Council, 28 February 1855) - -	– 13 –	237 5 –	237 5 –		
						237 5 –	– nil.
	1,317	- - - - - - - - - - -	- - -	Carried forward - - - £.		245,736 5 –	200,435 3 9

No. 14.—Half Pay, Reserved Half Pay, and Retirement to Officers of the Navy and Royal Marines—*continued.*

Number on 1 Jan. 1865.	RANK.	Rate of Half Pay or Retirement. Daily.	Rate of Half Pay or Retirement. Annual.	TOTAL of each Class. (365 Days.)	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	Retired List—*continued.*					
	Naval Officers—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1,317	Brought forward				245,736 5 –	200,435 3 9
	(Under Admiralty Circular, 31 August 1846, and Her Majesty's Orders in Council, 10 August 1840, 25 June 1851, 30 January 1856, 1 August 1860, and 9 July 1864)—*continued.*					
4	Lieutenants, Greenwich Hospital, with Rank of Retired Commander (under Orders in Council, 7 May 1858 and 9 July 1864)	– 5 –	91 5 –	365 – –	365 – –	– – nil.
1	Lieutenant (under Order in Council, 1 August 1860)	– 5 –	91 5 –	91 5 –	91 5 –	4,078 17 6
1	Lieutenant	– 6 –	109 10 –	109 10 –		
1	Ditto In Holy Orders	– 5 –	91 5 –	91 5 –		
2					200 15 –	200 15 –
2	Chaplains	– 7 6	136 17 6	273 15 –		
1	Ditto	– 5 –	91 5 –	91 5 –		
3					365 – –	– – nil.
1	Medical Director General	1 13 6	611 7 6	611 7 6	611 7 6	– – nil.
2	Inspectors General of Hospitals and Fleets	1 17 6	684 7 6	1,368 15 –		
2	Ditto	1 12 6	593 2 6	1,186 5 –		
1	Ditto	1 5 6	465 7 6	465 7 6		
1	Ditto	– 19 9	360 8 9	360 8 9		
6					3,380 16 3	4,101 13 9
1	Deputy Inspector General of Hospitals and Fleets	1 2 –	401 10 –	401 10 –		
1	Ditto	1 1 –	383 5 –	383 5 –		
16	Ditto	– 18 6	337 12 6	5,402 – –		
1	Ditto	– 16 6	301 2 6	301 2 6		
2	Ditto	– 15 –	273 15 –	547 10 –		
2	Ditto	– 13 –	237 5 –	474 10 –		
23					7,509 17 6	6,629 6 3
2	Surgeons	– 13 –	237 5 –	474 10 –		
2	Ditto	– 10 –	182 10 –	365 – –		
10	Ditto	– 3 –	54 15 –	547 10 –		
14					1,387 – –	1,733 15 –
159	Surgeons (Unfit for further Service)	From 18 6 to – 5 –	337 12 6 to 91 5 –	24,509 15 –	24,509 15 –	22,867 5 –
3	Assistant Surgeons	– 10 –	182 10 –	547 10 –		
2	Ditto	– 8 –	146 – –	292 – –		
4	Ditto	– 6 –	109 10 –	438 – –		
1	Ditto	– 5 –	91 5 –	91 5 –		
2	Ditto	– 4 6	82 2 6	164 5 –		
8	Ditto	– 3 –	54 15 –	438 – –		
20					1,971 – –	1,788 10 –
2	Naval Instructors	– 10 –	182 10 –	365 – –		
3	Ditto	– 8 –	146 – –	438 – –		
5					803 – –	803 – –
2	Paymasters-in-Chief (under Order in Council, 9 July 1864)	– 17 –	310 5 –	620 10 –		
12	Paymasters-in-Chief (under Order in Council, 5 April 1852)	– 14 –	255 10 –	3,066 – –		
14					3,686 10 –	2,555 – –
2	Paymasters (under Order in Council, 1843)	– 8 6	155 2 6	310 5 –		
126	Paymasters (under Order in Council, 1852)	From 14 – to – 5 –	255 10 – to 91 5 –	18,989 2 6		
128					19,299 7 6	20,385 5 –
nil.	Secretary	– 17 –	310 5 –	– – nil –	– – nil –	310 5 –
8	Paymasters, pensioned from Civil Employment	– 7 –	127 15 –	1,022 – –		
2	Ditto	– 6 –	109 10 –	219 – –		
10					1,241 – –	1,396 2 6
1	Engineer	– 13 –	237 5 –	237 5 –		
2	Ditto	– 10 –	182 10 –	365 – –		
3	Ditto	– 8 –	146 – –	438 – –		
2	Ditto	– 5 –	91 5 –	182 10 –		
8					1,222 15 –	839 10 –
1,715	Total Retired List of Naval Officers			£.	312,380 13 9	268,124 8 9 and 5,435 – – in Supp. Estimate.

No. 14.—Half Pay, Reserved Half Pay, and Retirement to Officers of the Navy and Royal Marines—*continued*.

Number on 1 Jan. 1865.	RANK.	Rate of Half Pay or Retirement. Daily.	Rate of Half Pay or Retirement. Annual.	TOTAL of each Class. (365 Days.)	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	Retired List—*continued*.					
	Marine Officers:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Unattached Pay:					
1	General	- - -	900 - -	900 - -		
1	Ditto	1 18 6	702 12 6	702 12 6		
3	Lieutenant-Generals	- - -	900 - -	2,700 - -		
1	Major-General	- - -	900 - -	900 - -		
4	Ditto	1 18 6	702 12 6	2,810 10 -		
10					8,013 2 6	8,013 2 6
	Retired Full Pay:					
1	General	- - -	400 - -	400 - -		
1	Lieutenant-General	2 5 -	821 5 -	821 5 -		
1	Major-General	2 - -	730 - -	730 - -		
13	Ditto	1 18 6	702 12 6	9,134 2 6		
7	Ditto	- - -	400 - -	2,800 - -		
3	Ditto	1 5 -	456 5 -	1,368 15 -		
2	Ditto	1 - -	365 - -	730 - -		
2	Ditto	- 17 -	310 5 -	620 10 -		
3	Colonels	1 - -	365 - -	1,095 - -		
11	Ditto	- 17 -	310 5 -	3,412 15 -		
2	Ditto	- 13 7	247 17 11	495 15 10		
5	Lieutenant-Colonels	- 13 7	247 17 11	1,239 9 7		
1	Ditto	- 12 6	228 2 6	228 2 6		
1	Major	- 12 1	220 10 5	220 10 5		
30	Ditto	- 11 7	211 7 11	6,341 17 6		
11	Ditto	- 10 6	191 12 6	2,107 17 6		
2	First Lieutenants	- 7 6	136 17 6	273 15 -		
96					32,019 15 10	30,359 - 10
	Reserved and Retired Half Pay:					
1	Colonel	- 14 6	264 12 6	264 12 6		
1	Major	- 9 6	173 7 6	173 7 6		
1	Ditto	- 8 4	152 1 8	152 1 8		
1	Ditto	- 7 4	133 16 8	133 16 8		
3	Ditto	- 7 -	127 15 -	383 5 -		
8	Captains	- 7 4	133 16 8	1,070 13 4		
43	Ditto	- 7 -	127 15 -	5,493 5 -		
4	Quartermasters (under Order in Council of 25 June 1857)	- 10 -	182 10 -	730 - -		
5	First Lieutenants	- 4 8	85 3 4	425 16 8		
46	Ditto	- 4 6	82 2 6	3,777 15 -		
1	Ditto	- 4 2	76 - 10	76 - 10		
8	Ditto	- 4 -	73 - -	584 - -		
1	Second Lieutenant	- 3 2	57 15 10	57 15 10		
46	Ditto	- 3 -	54 15 -	2,518 10 -		
169					15,841 - -	16,464 10 10
275	Total Retired List of Marine Officers			£.	55,873 18 4	54,836 14 2

On Half Pay. 1 Jan. 1865.	On Half Pay. 1 Jan. 1864.	ABSTRACT.	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
			£. s. d.	£. s. d.
1,125	1,207	ACTIVE LIST of NAVAL OFFICERS	226,554 2 11	242,069 4 7
401	677	RESERVED LIST of - - Ditto	103,386 5 -	132,759 12 6 and 340 - - in Supp. Estimate.
1,715	1,457	RETIRED LIST of - - Ditto	312,380 13 9	268,124 8 9 and 5,435 - - in Supp. Estimate.
275	286	Ditto - - - of MARINE OFFICERS	55,873 18 4	54,836 14 2
3,516	3,627	Total £.	698,195 - -	697,790 - - and 5,775 - - in Supp. Estimate.

— No. 15. —

MILITARY PENSIONS AND ALLOWANCES.

	ESTIMATES on which the Services are stated.	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
PENSIONS FOR GOOD AND MERITORIOUS SERVICES.		£. s. d.	£. s. d.
Granted in pursuance of an Order in Council, dated 12th July 1837, founded on the Recommendation contained in the Report of the Select Committee of the House of Commons on Army and Navy Appointments, dated 12th August 1833.			
FLAG OFFICERS.			
Admiral Sir Phipps Hornby, G. C. B.	1859-60 - p. 89	300 - -	300 - -
Sir Edward Harvey, K.C. B.	1863-64 - p. 68	300 - -	300 - -
Sir George R. Sartorius, Kt.	1863-64 - p. 69	300 - -	300 - -
Sir Fairfax Moresby, K. C. B.	1863-64 - p. 69	300 - -	300 - -
Sir Arthur Fanshawe, K. C. B.	1864-65 - p. 75	- - -	300 - -
Sir Houston Stewart, K. C. B.	1864-65 - p. 76	300 - -	300 - -
Sir William Fanshawe Martin, Bart., K. C. B.	1864-65 - p. 77	300 - -	300 - -
CAPTAINS.			
Captain John L. Stokes	1860-61 - p. 88	- - -	150 - -
Erasmus Ommanney, C. B.	1860-61 - p. 88	- - -	150 - -
George Thomas Gordon	1861-62 - p. 89	- - -	150 - -
George William Douglas O'Callaghan	1861-62 - p. 89	150 - -	150 - -
Henry Mangles Denham	1861-62 - p. 89	- - -	150 - -
John Fulford	1862-63 - p. 83	150 - -	150 - -
William John Cavendish Clifford, C. B.	1863-64 - p. 70	150 - -	150 - -
Frederick Henry Hastings Glasse, C. B.	1863-64 - p. 71	- - -	150 - -
James Willcox, C. B.	1863-64 - p. 71	150 - -	150 - -
Wallace Houstoun	1863-64 - p. 72	150 - -	150 - -
Henry Broadhead	1863-64 - p. 72	- - -	150 - -
Richard Strode Hewlett, C. B.	1864-65 - p. 78	150 - -	150 - -
Hugh Dunlop, C. B.	1864-65 - p. 78	150 - -	150 - -
Thomas Pickering Thompson	1864-65 - p. 79	150 - -	150 - -
Robert Harris	1864-65 - p. 79	- - -	150 - -
Thomas Fisher	1864-65 - p. 79	150 - -	150 - -
Edwin Clayton Tennyson D'Eyncourt	1864-65 - p. 80	150 - -	150 - -
Sir Robert John Le Mesurier M'Clure, Kt., C. B.	1864-65 - p. 80	150 - -	150 - -
Thomas Harvey	1864-65 - p. 80	150 - -	150 - -
Sidney Grenfell	1864-65 - p. 81	150 - -	150 - -
Astley Cooper Key, C. B.	1864-65 - p. 81	150 - -	150 - -
MARINE OFFICERS.			
General John Rawlings Coryton	1859-60 - p. 91	300 - -	300 - -
Colonel Thomas Lemon, C. B.	1862-63 - p. 83	150 - -	150 - -
John Hawkins Gascoigne, C. B.	1863-64 - p. 73	150 - -	150 - -
MEDICAL OFFICERS.			
Inspector General Sir John Richardson, Kt., C. B., M. D.	1863-64 - p. 73	100 - -	100 - -
Sir William Rae, Kt., C. B., M. D.	1863-64 - p. 74	100 - -	100 - -
John Wilson, M. D.	1863-64 - p. 74	100 - -	100 - -
Carried forward £.		4,800 - -	6,150 - -

No. 15.—Military Pensions and Allowances—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
PENSIONS FOR GOOD AND MERITORIOUS SERVICES—*continued.*	£. s. d.	£. s. d.
Brought forward - - -	4,800 - -	6,150 - -
Admiral Sir Provo William Parry Wallis, K.C.B. - - - - - -	300 - -	

Entered the Service - - - - 28 January - 1796
Lieutenant - - - - - - 30 November 1808
Commander - - - - - - 9 July - 1813
Captain - - - - - - - 12 August - 1819
Rear-Admiral - - - - - 27 August - 1851
Vice-Admiral - - - - - 10 September 1857
Admiral - - - - - - 23 March - 1863

In 1805, when serving in the "Cleopatra," was engaged in a long and very spirited action with the French frigate "Ville de Milan"; when Lieutenant of the "Curieuse," cut out a vessel in St. Ann's Bay, Guadaloupe, and as Lieutenant of the "Gloire," served at the surrender of the Island, including the destruction of French frigates and battery at Anne la Barque In 1815, when Lieutenant of the "Shannon," assisted at the capture of the "Chesapeake," for which he received the special thanks of the Board of Admiralty, and a Commander's Commission. Was employed in taking troops to Canada to subdue the rebellion, and in watching English interests during the operations of the French against Algeria.

Served from April 1857 to August 1858, as Commander-in-Chief on the South East Coast of America.

Has been actively employed as a Commissioned Officer upwards of 15 years.

Captain Arthur Farquhar - - - - - - - - - - -	150 - -	

Entered the Service - - - - 13 March - 1829
Lieutenant - - - - - - 4 November 1840
Commander - - - - - - 2 December 1844
Captain - - - - - - - 27 October - 1849

When Mate of the "Princess Charlotte," in 1840, served in the operations on the Coast of Syria, including the Bombardment of St. Jean D'Acre; in 1849 was promoted to the rank of Captain for gallant service against Pirates in Borneo. Has been actively employed as a Commissioned Officer fourteen years.

Carried forward - - - £.	5,250 - -	6,150 - -

No. 15.—Military Pensions and Allowances—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
PENSIONS FOR GOOD AND MERITORIOUS SERVICES—*continued.*	£. s. d.	£. s. d.
Brought forward - - -	5,250 – –	6,150 – –
Captain Sir John Charles Dalrymple Hay, Bart. - - - - - -	150 – –	
Entered the Service - - - - 24 January 1835		
Lieutenant - - - - - - 15 August - 1844		
Commander - - - - - - 28 August - 1846		
Captain - - - - - - - 20 January 1850		
In June 1840, when Mate of the "Benbow," served in the operations on the coast of Syria, including the bombardments of Beyroot and St. Jean d'Acre, in which latter service he commanded a boat: also distinguished himself at the attack on Tortosa; when Flag Lieutenant to Vice-Admiral Sir Thomas Cochrane, in 1846, assisted in the operations in Maluda Bay, and on the coast of Borneo; when Commander of the "Columbine," in 1849, was Senior Officer at the destruction of Chinese piratical fleets in Bias Bay and in the Tonquin River, and was promoted for those services. He was subsequently employed in the disembarkation of the British Army in the Crimea.		
Has been actively employed as a Commissioned Officer nearly ten years.		
Captain Frederick Byng Montresor - - - - - - - - -	150 – –	
Entered the Service - - - - - 27 June - 1823		
Lieutenant - - - - - - 30 July - 1835		
Commander - - - - - - 12 January 1843		
Captain - - - - - - 29 April - 1851		
Commanded a sloop on the West Coast of Africa for three years. Has subsequently been employed as Commodore on the Indian Station, on resigning which command he received the thanks of the Governor of Bombay in Council for his services.		
Has served as a Commissioned Officer nearly sixteen years.		
Carried forward - - - £.	5,550 – –	6,150 – –

No. 15.—Military Pensions and Allowances—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
PENSIONS FOR GOOD AND MERITORIOUS SERVICES—*continued.*		
Brought forward - - -	5,550 – –	6,150 – –
Captain Edward Codd - - - - - - - - - - - -	150 – –	
Entered the Service - - - - 11 September 1820		
Lieutenant - - - - - 8 January - 1836		
Commander - - - - - 11 November 1844		
Captain - - - - - - 1 May - 1851		
In 1840, when Lieutenant of the "Talbot," served at the bombardment of St. Jean d'Acre, having previously assisted in the several soundings and other operations which preceded the fall of that fortress.		
Has been actively employed as a Commissioned Officer upwards of sixteen years.		
Captain Charles Farrel Hillyar - - - - - - - - -	150 – –	
Entered the Service - - - - 18 March - 1831		
Lieutenant - - - - - - 22 March - 1842		
Commander - - - - - 15 May - 1848		
Captain - - - - - - 20 February 1852		
When Commander of the "Penelope" commanded a division of boats at the destruction of Lagos, on which occasion he was severely wounded.		
As Captain of the "Gladiator," 1855, assisted at the blockade and capture of Sebastopol, and at the reduction of Kinburn. In 1856 performed good service on the occasion of the Russians attempting to possess themselves of the Isle of Serpents.		
Has been actively employed as a Commissioned Officer upwards of fifteen years.		
Carried forward - - - £.	5,850 – –	6,150 – –

No. 15.—Military Pensions and Allowances—*continued.*

	Required for the Service of the Year 1865/66.	Last Vote for the Financial Year 1864/65.
PENSIONS FOR GOOD AND MERITORIOUS SERVICES—*continued.*	£. s. d.	£. s. d.
Brought forward - - -	5,850 – –	6,150 – –
Captain George Sumner Hand, C.B. - - - - - - - - -	150 – –	
Entered the Service - - 1 February - 1821		
Lieutenant - - - - 14 July - - 1829		
Commander - - - 23 November - 1841		
Captain - - - - 6 September - 1852		
In 1825 served in the "Alligator" during the Burmese War, and in command of boats at the capture of Forts Donobew and Melloone.		
In 1857 he assisted in destroying Chinese War Junks, and the same year at the destruction of a piratical Chinese Fleet.		
In 1858 served in the Expedition against Nantow, and was gazetted for this service. Subsequently performed good service in carrying out the Japanese Treaty.		
Has been actively employed as a Commissioned Officer upwards of nineteen years.		
Captain Michael de Courcy - - - - - - - - - -	150 – –	
Entered the Service - - - 5 October - 1823		
Lieutenant - - - - 28 June - 1838		
Commander - - - - 12 February 1842		
Captain - - - - - 6 September 1852		
In 1842, whilst Lieutenant in command of the "Charybdis," employed in protecting British interest in the Spanish Main, engaged a rebel or Federal squadron of one brig and five schooners, and compelled them all in less than one hour to strike their colours, for which act of gallantry he was promoted to the rank of Commander.		
Has been actively employed as a Commissioned Officer upwards of thirteen years.		
Total - - - £.	6,150 – –	6,150 – –

No. 15.—Military Pensions and Allowances—*continued.*

	Required for the Service of the Year 1865/66.	Last Vote for the Financial Year 1864/65.
	£. s. d.	£. s. d.
PENSIONS FOR CONSPICUOUS BRAVERY:		
The Pensions to Warrant and Petty Officers, Seamen, and Marines, who have received the Decoration of the "Victoria Cross" for the "Merit of Conspicuous Bravery," for the year 1864–65, amounted to - - - - -	170 – –	170 – –
Abate,—Amount of Pensions ceased between the 1st December 1863 and 30th November 1864 - - - - - - - - - - - - -	- nil.	
£.	170 – –	
Add,—Pension granted within the year, viz.:		
To Samuel Mitchell, captain of the fore top - - - - -	10 – –	
£.	180 – –	170 – –
Note.—The names of the other Pensioners were given on the Navy Estimates for the years		
1858–59 - - - - - - p. 99		
1862–63 - - - - - - 84		
1863–64 - - - - - - 75		
1864–65 - - - - - - 82		
FLAG OFFICERS' RETIRED SERVICE PENSIONS:		
Flag Officers on Reserved Half-pay in receipt of Retired Service Pensions, granted in pursuance of Her Majesty's Order in Council, 25th June 1851, viz.:		
Admiral Sir Edward Tucker, K.C.B. - - - - - - -	- - -	150 – –
„ Manley Hall Dixon - - - - - - - -	- - -	150 – –
„ William Bowen Mends - - - - - - - -	- - -	150 – –
„ Sir Henry Prescott, K.C.B. - - - - - - -	150 – –	150 – –
„ Edward Collier, C.B. - - - - - - - -	150 – –	150 – –
„ William Walpole - - - - - - - -	150 – –	150 – –
„ William J. Mingaye - - - - - - - -	150 – –	150 – –
„ Francis Erskine Loch - - - - - - - -	150 – –	150 – –
Vice-Admiral Henry Francis Greville, C.B. - - - - - -	- - -	150 – –
„ Thomas Bennett - - - - - - - -	150 – –	150 – –
Admiral the Honourable Sir Montagu Stopford, K.C.B. - - - -	since deceased.	
„ „ Sir George Robert Lambert, K.C.B. - - -	150 – –	—
Vice-Admiral Michael Quin - - - - - - - -	150 – –	—
„ John Jervis Tucker - - - - - - - -	150 – –	—
„ Frederick Bullock - - - - - - - -	150 – –	—
£.	1,500 – –	1,500 – –
COMMISSIONED AND WARRANT OFFICERS:		
For Pensions to Commissioned and Warrant Officers, &c., as voted in the Estimates for 1864–65, amounted to - - - - - - - - -	36,865 – –	36,865 – –
Abate,—Amount of Pensions ceased between the 1st December 1863 and the 30th November 1864 - - - - - - - - - - - -	2,805 7 6	—
£.	34,059 12 6	
Add,—Pensions granted between the 1st December 1863 and the 30th November 1864; viz.		
To Mr. William G. Cox, Master's Assistant, having lost the sight of his left eye - - - - - - - - - - - - -	27 7 6	
To Captain Richard B. Pearse for injuries received by him - - -	150 – –	
To Twenty Gunners, Eighteen Boatswains, and Twenty Carpenters, varying from 25*l.* to 110*l.* - - - - - - - - -	4,337 – –	
£.	38,574 – –	36,865 – –

Number of Pensioners of each Class paid out of the above sum:

Commissioned Officers.	Captains	13	Royal Marines.	Lieutenant-Colonel	1
	Commanders	17		Captains	4
	Lieutenants	46		Lieutenants	9
	Masters	9	Warrant Officers.	Gunners	145
	Second Masters	2		Boatswains	115
	Mate	1		Carpenters	130
	Surgeon	1		Engineers	30
	Paymasters	4		Cooks	58
				Total	585

No. 15.—Military Pensions and Allowances—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
WIDOWS AND RELATIVES OF OFFICERS SLAIN, &c.:		
The Pensions to the Widows and Relatives of Officers slain, drowned, &c., as voted in the Estimates for 1864-65, amounted to	10,130 – –	10,130 – –
Abate,—Amount of Pensions ceased between the 1st December 1863 and 30th November 1864	442 12 6	
£.	9,687 7 6	
Add,—Pensions granted between the 1st December 1863 and 30th November 1864, viz.:—		
To the Widow of Captain John J. Josling, killed in action	200 – –	
To the Widow of George Watt, Gunner	35 – –	
To the Widow of Richard Gibson, Carpenter	30 – –	
To the Widow of Captain J. F. C. Hamilton, killed in action	200 – –	
To the Widow of Mr. Thomas Hodgson, Assistant Engineer	50 – –	
To Mr. Robert Barclay, Master of a British Merchant Vessel, wounded whilst assisting in an attack on Chinese Pirates, under Her Majesty's Order in Council, 30 November 1864	45 12 6	
£.	10,248 – –	10,130 – –

Number of Pensioners of each Class paid out of the above sum:

To Widows, &c. of	Flag Officers	4	Lieut.-Colonel, R.M.	1
	Captains	17	Captains, R.M.	2
	Commanders	9	Engineers (including Assistant Engineers)	16
	Lieutenants	22	Warrant Officers	71
	Masters	12	Master of Transport	1
	Acting Masters	2	Ice Masters	2
	Second Masters	3	Pilots and others	18
	Chaplain	1		
	Medical Officers	10		
	Paymasters	6	Total	197

WIDOWS OF NAVAL OFFICERS:

For Pensions to Widows of Flag Officers, Captains, Commanders, Secretaries, Lieutenants, Masters, Chaplains, Naval Instructors, Engineers, and Warrant Officers			133,471 – –	132,381 – –
For Pensions to Widows of Medical Officers and Paymasters			25,841 – –	26,329 – –
		£.	159,312 – –	158,710 – –

Number of Pensioners of each Class paid out of the above sum:

To Widows of	Flag Officers	128	Naval Instructors	6
	Captains	236	Engineers (including Assistant Engineers)	26
	Commanders	470	Warrant Officers	732
	Staff Commanders	5	Medical Officers	331
	Secretaries	6	Paymasters	271
	Lieutenants	727		
	Masters	230		
	Second Master	1	Total	3,175
	Chaplains	6		

WIDOWS OF MARINE OFFICERS:

Pensions to the Widows of General Officers, Colonels, Lieutenant-Colonels, Captains, Lieutenants, Surgeons, and Assistant Surgeons		£.	11,518 – –	11,574 – –

Number of Pensioners of each Class paid out of the above sum:

To Widows of	General Officers	12	Surgeon	1
	Colonels	8	Assistant Surgeons	5
	Lieut.-Colonels	12		
	Captains	78	Total	228
	Lieutenants	112		

No. 15.—Military Pensions and Allowances—*continued.*

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
COMPASSIONATE LIST:		
Allowances to the Children of Naval and Medical Officers who may be placed on the Compassionate List - - - - - - - - - - - - £.	15,000 – –	15,000 – –
PENSIONS TO OLD AND DISABLED COMMISSIONED OFFICERS:		
(Originally paid out of the Funds of Greenwich Hospital, under Act 46 Geo. 3, Cap. 100, Sec. 1 (1806).)		
Pensions to Commissioned Officers on account of Age, Infirmity, or Wounds, and not provided for in Greenwich Hospital, viz.:—		
10 Captains, at 80 *l.* a year each - - - - - - £. 800 – –		
15 Commanders, at 65 *l.* ditto - - - - - - 975 – –		
49 Lieutenants, at 50 *l.* ditto - - - - - - } 2,494 10 –		
1 Ditto, at 44 *l.* 14 *s.* - - - - - - - }		
	4,269 10 –	4,269 10 –
15 Staff Commanders and Masters, at 50 *l.* each - - - - -	750 – –	750 – –
(Under Order in Council, dated 11 June 1863.)		
£.	5,019 10 –	5,019 10 –
PENSIONS AND GRATUITIES TO SEAMEN AND MARINES:		
For Pensions to Petty Officers, Seamen and Marines, for Service, or for Wounds or Hurts received in the Service, not provided for in Greenwich Hospital, varying from 4 *l.* to 57 *l.* a year:—		
7,882 Petty Officers and Seamen (including 160 Short Service Pensions) - - - - - - - - £. 160,472 14 –		
5,281 Marines - - - - - - - - - 89,026 16 –		
	249,499 10 –	236,872 10 –
To provide for increased rates of Pensions; for new admissions on the list in place of Pensioners deceased; and for arrears to Pensioners serving afloat - - -	8,000 – –	6,000 – –
For long Service Medal Gratuities to Petty Officers on Pension; and for Gratuities to Seamen and Marines invalided from or injured in the Service, not entitled to Pension - - - - - - - - - - - - - - -	2,000 – –	2,000 – –
For Annuities to Serjeants of Marines, for distinguished or meritorious Services, in addition to their Pensions - - - - - - - - - - - -	210 – –	210 – –
£.	259,709 10 –	245,082 10 –

ABSTRACT.

Pensions for Good and Meritorious Services - - - - - -	6,150 – –	6,150 – –
——— for Conspicuous Bravery - - - - - - - -	180 – –	170 – –
Flag Officers' Retired Service Pensions - - - - - - -	1,500 – –	1,500 – –
Pensions to Commissioned and Warrant Officers - - - - -	38,574 – –	36,865 – –
——— to Widows and Relatives of Officers Slain, &c. - - - -	10,248 – –	10,130 – –
——— to Widows of Naval Officers - - - - - - - -	159,312 – –	158,710 – –
——— to Widows of Marine Officers - - - - - - - -	11,518 – –	11,574 – –
Allowances on the Compassionate List - - - - - - -	15,000 – –	15,000 – –
Pensions to Old and Disabled Commissioned Officers - - - -	5,019 10 –	5,019 10 –
——— and Gratuities to Seamen and Marines - - - - -	259,709 10 –	245,082 10 –
Total - - - £.	507,211 – –	490,201 – –

— No. 16. —

CIVIL PENSIONS AND ALLOWANCES.

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
For Superannuations and Pensions granted to Persons formerly employed in the Civil Establishments of the Navy, as shown in the Estimates for 1864/65, amounting to	165,880 – –	165,880 – –
Abate,—Amount of Pensions ceased between the 1st December 1863 and the 30th November 1864	12,727 – –	
£.	153,153 – –	
Add,—Pensions granted between the 1st December 1863 and the 30th November 1864.		

ON SUPERANNUATION:

	SERVICE. Years.	SERVICE. Total.	PENSIONS.
ADMIRALTY:	*Yrs. Mths.*	*Yrs. Mths.*	£. s. d.
Sir John Liddell, K.C.B., Director General of the Medical Department of the Navy	– –	21 0	563 6 8
Colonel Godfrey T. Greene, C.B., Director of Engineering and Architectural Works	– –	14 4	400 – –
James R. Clark, Clerk (since deceased)	– –	51 3	850 – –
Thomas Whiffen, Clerk	– –	50 0	500 – –
Herbert L. C. Hordern, Clerk	– –	10 8	41 7 5
Henry Peake, Clerk	– –	12 8	38 – –
Edward Keogh, Clerk	– –	10 1	31 13 4
Robert Lewcock, Draughtsman – On Day Pay	17 7		
Robert Lewcock, Draughtsman – On Salary	15 5		
		33 0	198 – –
Thomas Walker, Draughtsman	– –	54 2	310 – –
Thomas Bermingham, Draughtsman	– –	25 4	108 6 8
George Sivewright, Messenger	– –	31 0	103 6 8
Isaac Brookman, Messenger	– –	38 3	145 – –
James Groves, Messenger	– –	19 0	47 10 –
NAUTICAL ALMANAC OFFICE:			
Robert Alger, Computer	– –	33 0	105 17 6
DOCKYARDS, &c.:			
Deptford:			
Edward Hounson, Inspector of Joiners – On Day Pay	28 8		
Edward Hounson, Inspector of Joiners – On Salary	19 7		
		48 3	100 – –
Woolwich:			
William Wilcocks, Master Smith – On Day Pay	26 5		
William Wilcocks, Master Smith – On Salary	16 0		
		42 5	166 13 4
John Isaac, Inspector of Shipwrights – On Day Pay	25 10		
John Isaac, Inspector of Shipwrights – On Salary	12 2		
		38 0	95 – –
Edmund Walton, Leading Man of Storehouses – On Day Pay	20 8		
Edmund Walton, Leading Man of Storehouses – On Salary	5 4		
		26 0	36 16 8
Edward M'Avoy, Schoolmaster – On Day Pay	11 5		
Edward M'Avoy, Schoolmaster – On Salary	17 4		
		28 9	145 13 4
William Beazley, Leading Man of Storehouses – On Day Pay	25 5		
William Beazley, Leading Man of Storehouses – On Salary	23 7		
		49 0	66 13 4
Carried forward £.			4,053 4 11

No. 16.—Civil Pensions and Allowances—*continued.*

Pensions granted between the 1st December 1863 and the 30th November 1864—*continued.* On Superannuation—*continued.*	SERVICE. Years.	SERVICE. Total.	PENSIONS.	REQUIRED for the Service of the Year 1865-66.	LAST VOTE for the Financial Year 1864-65.
			£. s. d.	£. s. d.	£. s. d.
Dockyards, &c.—*continued.*	*Yrs. Mths.*	*Yrs. Mths.*			
Brought forward			4,053 4 11	153,153 – –	165,880 – –
Chatham:					
Oliver Lang, Master Shipwright — On Day Pay	2 9				
— On Salary	32 4	35 1	455 – –		
Charles Slade, Clerk	– –	52 1	515 – –		
James Degee, Master Rigger	– –	12 8	40 – –		
George Pike, Measurer — On Day Pay	9 10				
— On Salary	30 9	40 7	100 – –		
William Drake, Foreman of the Yard — On Day Pay	23 8				
— On Salary	17 0	40 8	166 13 4		
Henry Broomfield, First Converter of Timber — On Day Pay	25 0				
— On Salary	19 0	44 0	100 – –		
George Martin, Foreman of Painters — On Day Pay	41 0				
— On Salary	4 10	45 10	133 6 8		
George Roome, Master Sailmaker — On Day Pay	30 10				
— On Salary	13 11	44 9	133 6 8		
William Rich, Second Converter of Timber — On Day Pay	26 11				
— On Salary	5 7	32 6	66 13 4		
Sheerness:					
John Penney, Inspector of Shipwrights — On Day Pay	37 2				
— On Salary	8 11	46 1	88 8 6		
Portsmouth:					
Ernest Elliott, M.D. Assistant Surgeon	– –	12 10	57 10 –		
John R. Hookey, Superintending Measurer — On Day Pay	30 1				
— On Salary	9 5	39 6	100 2 –		
James Wicker, Superintending Measurer — On Day Pay	31 8				
— On Salary	12 4	44 0	109 9 –		
Joseph Bennett, Measurer — On Day Pay	31 1				
— On Salary	8 6	39 7	97 10 –		
James Gormully, Timber Inspector — On Day Pay	23 6				
— On Salary	17 3	40 9	244 1 10		
James Ray, Foreman of Caulkers — On Day Pay	31 9				
— On Salary	14 1	45 10	120 – –		
A. Brumage, Foreman of the Yard — On Day Pay	21 8				
— On Salary	17 4	39 0	162 10 –		
Jeremiah Lewcock, Inspector of Shipwrights — On Day Pay	28 10				
— On Salary	11 9	40 7	166 13 4		
Devonport:					
James Edwards, Assistant Master Shipwright — On Day Pay	14 3				
— On Salary	23 10	38 1	291 6 8		
Thomas Pretious, Store Receiver	– –	53 0	530 – –		
Mark Hopper, Clerk of the Works	– –	23 1	130 6 8		
William Andrews, Boatswain	– –	16 0	65 – –		
George Newton, Superintending Measurer — On Day Pay	15 3				
— On Salary	30 9	46 0	108 17 9		
William Stewart, Engineer and Millwright — On Day Pay	9 2				
— On Salary	28 4	37 6	185 – –		
William Guard, Master Ropemaker — On Day Pay	13 11				
— On Salary	28 0	41 11	206 13 4		
John Potter, Inspector of Shipwrights — On Day Pay	27 3				
— On Salary	18 3	45 6	100 – –		
Carried forward		£.	8,526 14 –	153,153 – –	165,880 – –

No. 16.—Civil Pensions and Allowances—*continued.*

Pensions granted between the 1st December 1863 and the 30th November 1864—*continued.* On Superannuation—*continued.*	SERVICE. Years.	SERVICE. Total.	PENSIONS.	REQUIRED for the Service of the Year 1865-66.	LAST VOTE for the Financial Year 1864-65.
	Yrs. Mths.	*Yrs. Mnths.*	£. *s. d.*	£. *s. d.*	£. *s. d.*
Dockyards, &c.—*continued.*					
Brought forward	- -	- -	8,526 14 -	153,153 - -	165,880 - -
Devonport—*continued.*					
James Davis, Inspector of Joiners (On Day Pay 36 11; On Salary 4 9)		41 8	83 6 8		
Edward Picken, Inspector of Shipwrights (On Day Pay 33 6; On Salary 5 8)		39 2	81 5 -		
Richard Nicholls, Inspector of Shipwrights (On Day Pay 25 3; On Salary 14 0)		39 3	81 5 -		
Samuel Walters, Inspector of Shipwrights (On Day Pay 23 5; On Salary 15 9)		39 2	97 10 -		
Richard W. Carter, Foreman of the Yard (On Day Pay 23 7; On Salary 17 1)		40 8	166 13 4		
George D. Banes, Timber Inspector (On Day Pay 16 11; On Salary 24 0)		40 11	235 1 2		
John Harris, Leading Man of Storehouses (On Day Pay 20 4; On Salary 10 0)		30 4	42 10 -		
Halifax Naval Yard:					
James A. Harvey, Foreman of Shipwrights (On Day Pay 22 5; On Salary 9 4)		31 9	118 16 8		
Purveyor of Timber, Italy:					
Robert Elwes (On Day Pay 26 0; On Salary 28 1)		54 1	370 1 8		
Royal Victoria Victualling Yard:					
Richard Gay, Superintendent of the Manufacture of Mustard	- -	10 2	25 - -		
Thomas Young, Leading Man of Storehouses	- -	19 10	30 1 8		
Royal Clarence Victualling Yard:					
George Leggatt, Leading Man of Storehouses (On Day Pay 23 11; On Salary 26 4)		50 3	66 13 4		
Royal William Victualling Yard:					
Thomas Parkin, Leading Man of Storehouses (On Day Pay 22 9; On Salary 6 9)		29 6	41 1 8		
337 Artificers, &c., at Pensions varying from 6*l.* 1*s.* 11*d.* to 88*l.* 13*s.* 8*d.*	- -	- -	9,966 - 2 10,461 6 6	20,427 6 8	
On Reduction of Office:					
Admiralty:					
Richard Abethell, Constructor of the Navy	- -	53 3	800 - -		
Joseph Large, Constructor of the Navy	- -	41 8	646 13 4	1,446 13 4	
		Total - - - £.		175,027 - -	165,880 - -

ABSTRACT:

	Number of Pensioners.	Amount. £. *s. d.*
Salaried Officers	452	90,470 5 -
Artificers, &c.	3,001	84,556 15 -
£.	3,453	175,027 - -

No. 16.--Civil Pensions and Allowances—*continued.*

	REQUIRED for the Service of the Year 1865-66.	LAST VOTE for the Financial Year 1864-65.
POLICE FORCE:	£. s. d.	£. s. d.
Estimated Amount required for Contribution in Aid of the Fund for the Pensions of Metropolitan Police employed in the several Establishments at Home - - - - - - - - - - - - - £.	510 - -	400 - -
COAST GUARD SERVICE:		
For pensions granted to persons formerly employed in the Coast Guard Service, as shown in the Estimates, 1864/65 - - - - - - - - -	27,703 - -	27,703 - -
Abate,—Amount of Pensions ceased between the 1st December 1863 and the 30th November 1864 - - - - - - - - - - - -	1,110 - -	
£.	26,593 - -	
Add,—Pensions granted between the 1st December 1863 and the 30th November 1864; viz.—		
For Pensions to 141 Officers and Men lately belonging to the Coast Guard Service on Shore, ranging from 2*l.* 10*s.* to 100*l.* per annum -	5,903 - -	
£.	32,496 - -	27,703 - -

Number of Pensioners of each Class paid out of the above Sum:

Clerks, Coast Guard Office	4	Acting Boatswains	2
Inspecting Commander	1	Mariners	29
Lieutenants	7	Mounted Guard	5
Chief Officers	43	Gunners	6
Chief Quartermaster in Command	1	Acting Chief Boatswain's Mates	2
Masters and Second Masters	8	Acting Chief Carpenter's Mates	4
Chief Boatmen in Charge	75	Steward	1
Chief Boatmen	86	Widows	62
Commissioned Boatmen	246	Children	129
Boatmen	229	Total	977
Able Seamen (Tenders)	7		
Extra Men	30		

ABSTRACT:

Civil Pensions, Admiralty and Naval Establishments - - - - -	175,027 - -	165,880 - -
Ditto - - Contributions towards Pensions of Metropolitan Police	510 - -	400 - -
Ditto - - Coast Guard Service - - - - - - - -	32,496 - -	27,703 - -
Total - - - £.	208,033 - -	193,983 - -

— No. 17. —

EXTRA ESTIMATE for SERVICES NOT NAVAL.—Freight, &c., on Account of the Army Department.

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
	£. s. d.	£. s. d.
For Freight of Ships engaged for the Conveyance of Troops to and from Great Britain and the Colonies, and of Military Pensioners from Great Britain -	97,400 - -	110,976 - -
For Freight of Ships for the Conveyance of Military Stores to and from Great Britain and the Colonies - - - - - - - - - - -	49,500 - -	65,500 - -
For Freight of Ships for the Conveyance of Troops from one Colony to another, and their Rations; and for the Mess and Passage of Officers and Men from one Foreign Station to another, and from one Port to another in the same command (including arrears of previous years on account of New Zealand) -	84,540 - -	33,000 - -
For Freight of Ships for the Conveyance of Stores from one Colony to another, and from one Foreign Station to another, and from one Port to another in the same command - - - - - - - - - - - - -	12,500 - -	13,000 - -
For Mess of Military Officers and Civilians of the Army Department while on Passage to and from Foreign Stations in Her Majesty's Ships of War, Transports, and Freight Ships - - - - - - - £. 15,920		
Abate Credit for Mess Contribution - - - - - 5,920		
	10,000 - -	8,244 - -
For Freight of Ships for the Conveyance of Troops coastwise, and between Great Britain and Ireland - - - - - - - - - - - - -	8,880 - -	10,600 - -
For Passage Money on Account of Military Officers and Civilians of the Army Department going upon and returning from Services Abroad - - -	40,000 - -	38,000 - -
For Fitting Monthly Transports and Freight Ships - - - - - -	3,270 - -	600 - -
For Bedding, Blankets, and other Stores, for Troops - - - - - -	11,500 - -	3,970 - -
For Forage and Stores for Horses - - - - - - - - - -	100 - -	2,730 - -
For the Pay and Contingent Expenses of Officers of the Navy employed as Transport Officers afloat, or as Temporary Transport Officers at the Outports -	2,190 - -	2,100 - -
For Provisions and Medical Comforts for Troops embarked on board Ships of War, Troop Ships, Monthly Transports, and Freight Ships - - £. 56,000		
Abate Credit for Ration Stoppages - - - - - - 18,000		
	38,000 - -	25,510 - -
£.	357,880 - -	314,230 - -
Abate Amount payable by Indian Government on Account of Conveyance of Regiments to India - - - - - - - - -	37,300 - -	—
Total - - - £.	320,580 - -	314,230 - -

Note.—In addition to the amount provided in the foregoing Vote for Transport Services, amounting to - - - - - - - - - - - - -

RECAPITULATION OF THE FOREGOING ESTIMATES.

Nos. of Votes.	Pages.		REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
			£. s. d.	£. s. d.
1 to 13	6 to 77	NAVAL SERVICE - EFFECTIVE -	8,658,205 – –	*9,006,672 – –
14 to 16	80 to 93	NAVAL SERVICE - NON-EFFECTIVE	1,413,439 – –	*1,387,749 – –
		TOTAL for the NAVAL SERVICE, as per Abstract - - - - - - -	10,071,644 – –	*10,394,421 – –
		For the Service of other Departments:		
17	97	ARMY DEPARTMENT (Conveyance of Troops)	320,580 – –	314,230 – –
		GRAND TOTAL - - - £.	10,392,224 – –	*10,708,651 – –

* Of this sum, 61,041 *l.* was Voted on the Supplementary Estimate for increasing the Full Pay and for the Extension of Naval Retirement of Officers of the Navy (*see* Parliamentary Paper, 13 May 1864, No. 294), and 220,000 *l.* was Voted on the Supplementary Estimate for Purchase and Completion by Contract of the "El Tousson" and "El Monassir Iron-clad ships (*see* Parliamentary Paper, 7 June 1864, No. 374).

The whole Charge amounts to the Sum of Ten Million Three Hundred and Ninety-Two Thousand Two Hundred and Twenty-Four Pounds.

Admiralty, 15 February 1865.

SOMERSET. HUGH C. E. CHILDERS.

APPENDIX

CONTAINING

		Page
No. 1.—Explanatory Statements (A 1 and 2) -	referred to at p. 6, Vote 1 -	100, 112
No. 2.—Ditto - ditto - (B.) - - - -	„ p. 7, „ -	117
No. 3.—Return of Expenditure of Marine Contingencies - - - - - - - - -	„ p. 7, „ -	119
No. 4.—Statement of the whole Charge on Account of the Corps of Royal Marines, included under the several Votes of the Estimates	„ p. 7, „ -	120
No. 5.—Statement showing the Appropriation of the Messengers, &c., in the Departments of the Principal Officers, &c. - - - -	„ p. 15, Vote 3 -	121
No. 6.—Return of Expenditure for Rewards, &c., for Scientific Purposes - - - - -	„ p. 21, Vote 5 -	122
No. 7.—Statement of the Number of Surveying Officers of each Rank, with their Rates of Surveying, Pay, and Lodging Money, provided for in the Estimates - - -	„ p. 24, „ -	122
No. 8.—Note showing Surveys in progress - -	„ p. 24, „ -	122
No. 9.—Statements of Description of Established and Hired Workmen employed in Her Majesty's Dockyards, Factories, and Victualling Establishments at Home - -	„ pp. 54, 55, Vote 8 -	123, 124
No. 10.—Detailed Statement of the Sums required for Works under 500 *l.* each, taken under Vote No. 11, New Works, &c. - -	„ pp. 62 to 74, Vote 11 -	125
No. 11.—Detailed Statement of the Sums required for ordinary and particular Repairs and Painting - - - - - - - -	„ pp. 62 to 74, „ -	129
No. 12.—Return of Expenditure of Vote for Contingencies - - - - - - - - -	„ p. 79, Vote 13 -	130

Account of Naval Old Store Moneys and Extra Receipts - - - 131

APPENDIX,

EXPLANATORY STATEMENT (A 1)

STATEMENT, showing in Detail the PAY and ESTABLISHED ALLOWANCES of FLAG OFFICERS in Commission, and and other OFFICERS, PETTY OFFICERS, SEAMEN and BOYS, comprised in the Estimate for "Seamen," classified under OFFICERS, &c., and the FULL COMPLEMENTS of all HER MAJESTY'S SHIPS and VESSELS IN COMMISSION ON THE

Note.—This Statement differs from the "Explanatory Statement (A)," heretofore appended to the Estimate for Vote No. 1, which was (as the present Statement does) particulars identical with the Sums provided for. The "Established" Allowances, as included herein, were the amount of each. In the body of the present Estimate they have been again merged with Pay, to which they are a permanent supplement;

RANK.	Pay of each Rank: Daily.	Pay of each Rank: Annual.	Allowances of each Rank: Nature.	Allowances of each Rank: Daily.	Allowances of each Rank: Annual.	TOTAL Pay and Allowances of each Rank.
FLAG OFFICERS, AND SUPERINTENDENTS OF DOCKYARDS, &c.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Admirals - - - Commanding in Chief at Home - - - -	5 - -	1,825 - -	Table Money -	3 - -	1,095 - -	2,920 - -
Vice-Admirals - - Commanding in Chief at Home - - - -	4 - -	1,460 - -	Table Money -	3 - -	1,095 - -	2,555 - -
Vice-Admirals - - Commanding in Chief Abroad	4 - -	1,460 - -	- ditto - -	4 10 -	1,642 10 -	3,102 10 -
Rear Admirals - - Commanding in Chief at Home - - - -	3 - -	1,095 - -	Table Money -	3 - -	1,095 - -	2,190 - -
Rear Admirals - - Commanding in Chief Abroad	3 - -	1,095 - -	- ditto - -	4 10 -	1,642 10 -	2,737 10 -
Rear Admirals - - Second in Command Abroad -	3 - -	1,095 - -	- ditto - -	2 - -	730 - -	1,825 - -
Rear Admirals - - Superintending Dockyard at Home - - - -	3 - -	1,095 - -	- ditto - -	1 10 -	547 10 -	1,642 10 -
Rear Admirals - - Superintending Dockyard Abroad - - - -	3 - -	1,095 - -	- ditto - -	2 - -	730 - -	1,825 - -
Commodores, 2d Class - Abroad - - - - -	- -	- -	Allowance - -	1 - -	365 - -	730 - -
			Table Money -	1 - -	365 - -	
Commodores, 2d Class - Abroad - - - - -	- -	- -	Allowance - -	- 10 -	182 10 -	547 10 -
			Table Money -	1 - -	365 - -	
Commodores, 2d Class - Superintending Dockyard at Home - - - -	1 12 11	600 14 7	Allowance - -	- 10 -	182 10 -	1,056 19 7
			Table Money -	- 10 -	182 10 -	
			Command Money	- 5 -	91 5 -	
Commodores, 2d Class - Superintending Dockyard Abroad - - - -	1 12 11	600 14 7	Allowance - -	- 10 -	182 10 -	1,239 9 7
			Table Money -	1 - -	365 - -	
			Command Money	- 5 -	91 5 -	
Captains - - - Superintending Dockyard at Home - - - -	1 18 5	701 2 1	- - -	- -	- -	701 2 1
Captains - - - Superintending Dockyard at Home - - - -	1 12 11	600 14 7	Command Money -	- 5 -	91 5 -	691 19 7
Captains - - - In Charge of Naval Establishments Abroad - -	1 12 11	600 14 7	- ditto - -	- 5 -	91 5 -	691 19 7
Captains - - - Ditto - ditto - -	1 7 5	500 7 1	- ditto - -	- 5 -	91 5 -	591 12 1
Flag Lieutenants - - - - - - - -	- 10 -	182 10 -	- - -	- -	- -	182 10 -
Secretaries to Flag Officers, &c. - - - -	1 2 -	401 10 -	- - -	- -	- -	401 10 -
	- 16 6	301 2 6	- - -	- -	- -	301 2 6
	- 11 6	209 17 6	- - -	- -	- -	209 17 6
Clerks and Retinues (including Paymasters acting as Clerks) - - - - - - - - -	At various Rates of Pay, according to their Ranks or Ratings, from 24*l.* 6*s.* 8*d.* to 249*l.* 8*s.* 4*d.* per annum - - -		- - -	- -	- -	- -

N.B.—Fractional parts of a Pound are not shown in the totals of the several Ranks and Ratings.

No. 1.

to VOTE No. 1.—"WAGES, &c., to SEAMEN," page 6.

their Retinues; of OFFICERS superintending HER MAJESTY'S DOCK YARDS, and their Retinues; and of COMMISSIONED the several Heads of Service specified; the whole being calculated on the basis of the Pay and Allowances of the FLAG 1ST DECEMBER 1864.

merely an analysis of the *Basis* on which the Estimate was framed, and not the detail of the Estimate itself; consequently it did not furnish provided for in the Estimates for 1861-62 and three following years as a separate charge, distinct from pure Pay, for the purpose of exhibiting but the amount of each has been distinguished in this Statement.

Commanders in Chief, &c. on Home Stations.		Commanders in Chief, &c. on Foreign Stations.		Superintendents of Dock Yards.		Total Number of each Rank.	Total Amount of each Rank.		TOTAL CHARGE.	RANK.
No.	Annual Pay, &c. of the whole.	No.	Annual Pay, &c. of the whole.	No.	Annual Pay, &c. of the whole.		Pay.	Allowances.		
	£.		£.		£.		£.	£.	£.	
2	5,840	–	- -	–	- -	2	3,650	2,190	5,840	Admirals.
1	2,555	–	- -	–	- -	4	5,840	6,023	11,863	Vice Admirals.
–	- -	3	9,308	–	- -					
2	4,380	–	- -	–	- -	9	9,856	9,672	19,528	Rear Admirals.
–	- -	3	8,213	–	- -					
–	- -	1	1,825	–	- -					
–	- -	–	- -	2	3,285					
–	- -	–	- -	1	1,825					
–	- -	1*	730	–	- -	5*	- -	2,920	2,920	Commodores, 2d Class.
–	- -	4*	2,190	–	- -					
–	365	–	- -	1	692	2	1,201	1,095	2,296	
–	- -	–	547	1	692					
–	- -	–	- -	1	701	6	3,605	456	4,061	Captains.
–	- -	–	- -	2	1,384					
–	- -	–	- -	2	1,384					
–	- -	–	- -	1	592					
5	913	8	1,460	3	547	16	2,920	- -	2,920	Flag Lieutenants.
4	1,606	6	2,409	–	- -	20	6,387	- -	6,387	Secretaries to Flag Officers, &c.
1	301	2	602	–	- -					
1	210	6	1,259	–	- -					
83	4,480	82	4,033	43	1,328	208	9,841	- -	9,841	Clerks and Retinues.
99	20,650	116	32,576							
215	- - £.53,226			57	12,430	272				
5*	Deduct Commodores included among Captains on next page - - - - - -					5*				
210	TOTALS carried to page 109 - - -					267	43,300	22,356	65,656	TOTALS carried to page 109.

APPENDIX, No. 1.—

RANK.	PAY OF EACH RANK.			ALLOWANCES OF EACH RANK.			EFFECTIVE, FOR GENERAL SERVICE.			GUNNERY, and TRAINING SHIPS.			STATIONARY, RECEIVING, and DEPÔT SHIPS (including Yachts).			SURVEYING VESSELS.		
		Daily.	Annual.	Nature.	Daily.	Annual.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	Number of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.
COMMISSIONED OFFICERS, &c.:		£. s. d.	£. s. d.		£. s. d.	£. s. d.		£.	£.		£.	£.		£.	£.		£.	£.
Commodore of the 1st Class, and Controller General of the Coast Guard (borne in H.M. Ship "Pembroke")		3 – –	1,095 – –	Allowance, to make his total pay 1,264*l.* 12*s.* 6*d.* per annum, the amount allowed for this office prior to the transfer of the Coast Guard to the Admiralty	– –	169 12 6	–	–	–	–	–	–	–	–	–	–	–	–
Captain and Deputy Controller General of the Coast Guard (borne in H. M. Ship "Pembroke")		1 12 11	600 14 7	Allowance, to make his total pay 700*l.* per annum, inclusive of all emoluments	– –	99 5 5	–	–	–	–	–	–	–	–	–	–	–	–
Captains	In Command – 1st Class	1 12 11	600 14 7	Command Money	At various Rates, according to the complement of the Ship, and whether employed on Sea or Harbour Service, from 91*l.* 5*s.* to 328*l.* 10*s.* per annum		62	31,624	12,103	3	1,242	593	10	4,072	1,551	–	–	–
	In Command – 2d Class	1 7 5	500 7 1															
	In Command – 3d Class	1 1 11	399 19 7															
	Employed on Special Service, but not in command of a Ship	As above	As above	Allowance	– 5 –	91 5 –	–	–	–	–	–	–	–	–	–	2	1,001	183
	To Captains of "Britannia," Reserve Ships "Asia," "Cumberland," and "Indus," and Royal Yacht	– –	750 – –	Command Money included in *Special* Rate of Pay	– –	– –	–	–	–	1	750	–	4	3,000	–	–	–	–
Commanders	In Command	1 – –	365 – –	Command Money – In Seagoing Ships	– 3 9	68 8 9	52	18,980	4,340	3	1,095	137	1	365	46	2	730	137
				Command Money – In Harbour Ships	– 2 6	45 12 6												
	Employed on Special Service, but not in command of a ship	1 – –	365 – –	Allowance	– 2 6	45 12 6	–	–	–	–	–	–	1	365	46	5	1,825	228
	All others	1 – –	365 – –	– – – – – –	– –	– –	45	16,425	–	4	1,460	–	12	4,380	–	–	–	–
Inspecting Commanders	In Coast Guard Service *on Shore*	1 – –	365 – –	– – – – – –	– –	– –	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Inspectors General of Hospitals and Fleets		1 8 –	511 – –	– – – – – –	– –	– –	–	–	–	–	–	–	2	1,022	–	–	–	–
Inspectors of Machinery Afloat		1 4 –	438 – –	– – – – – –	– –	– –	1	438	–	–	–	–	1	438	–	–	–	–
		1 2 –	401 10 –	– – – – – –	– –	– –	–	–	–	1	401	–	5	2,008	–	–	–	–
Lieutenants	In Command	– 11 –	200 15 –	Command Money – In command of any Vessel, or Tender to a Seagoing Ship	– 3 9	68 8 9	40	8,030	2,770	6	1,205	274	3	602	114	1	201	
				Command Money – In command of any Tender to a Harbour or Coast Guard Ship	– 2 6	45 12 6												
	Senior in Rated Ships, &c.	– 10 –	182 10 –	Allowance – In Rated Ships, or Troop Ships without Commanders	– 2 6	45 12 6	123	22,448	3,862	7	1,278	228	18	3,285	602	1	182	27
				Allowance – In Rated Ships with Commanders, or Ships commanded by Commanders	– 1 6	27 7 6												
	Gunnery	– 10 –	182 10 –	Allowance – 1st Class	– 3 6	63 17 6	39	7,118	1,068	11	2,008	301	2	365	54	–	–	–
				Allowance – 2d Class	– 2 6	45 12 6												
				Allowance – 3d Class	– 1 6	27 7 6												
	All others	– 10 –	182 10 –	– – – – – –	– –	– –	211	38,508	–	17	3,102	–	23	4,198	–	3	548	–
				COMMISSIONED OFFICERS, &c., carried forward			573	143,571	24,143	53	12,541	1,533	82	24,100	2,413	14	4,487	644

N. B.—Fractional parts of a Pound are not shown in the Totals of the several Ranks and Ratings.

EXPLANATORY STATEMENT (A. 1)—*continued.*

TROOP SHIPS.			STORE SHIPS.			DRILL SHIPS.			COAST GUARD DISTRICT SHIPS.			COAST GUARD TENDERS (Cruizers).			COAST GUARD *on Shore.*			Total Number of each Rank.	TOTAL AMOUNT OF EACH RANK.		TOTAL CHARGE.	RANK.
No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.		Pay.	Allowances.		
	£.	£.		£.	£.		£.	£.		£.	£.		£.	£.		£.	£.		£.			COMMISSIONED OFFICERS, &c.:
–	–	–	–	–	–	–	–	–	1	1,095	170	–	–	– –	–	–	–	1	1,095	£. 170	£. 1,265	Commodore of the 1st Class, and Controller General of the Coast Guard (borne in H. M. S. "Pembroke.")
–	–	–	–	–	–	–	–	–	1	601	99	–	–	– –	–	–	–	1	601	99	700	Captain and Deputy Controller General of the Coast Guard (borne in H. M. S. "Pembroke.")
									2	1,696	269			Total, carried to page 109 – –				2	1,696	269	1,965	Total, carried to page 109.
6	3,002	1,013	–	–	–	–	–	–	10	5,104	1,551	–	–	– –	–	–	–	91	45,044	16,811	61,855	
–	–	–	–	–	–	–	–	–	1	400	91	–	–	– –	–	–	–	3	1,401	274	1,675	Captains.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	5	3,750	– –	3,750	
–	–	–	–	–	–	8	2,920	365	–	–	–	2	730	91	–	–	–	68	24,820	5,116	29,936	
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	6	2,190	274	2,464	Commanders.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	61	22,265	– –	22,265	
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	57	20,806	–	57	20,806	– –	20,806	Inspecting Commanders.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	2	1,022	– –	1,022	Deputy Inspectors General of Hospitals and Fleets.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	2	876	– –	876	Inspectors of Machinery Afloat.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	6	2,409	– –	2,409	
–	–	–	–	–	–	1 for "Hasty" Tender.	201	46	15	3,011	684	–	–	– –	–	–	–	66	13,250	3,957	17,207	
6	1,095	274	–	–	–	–	–	–	10	1,825	456	–	–	– –	–	–	–	165	30,113	5,449	35,562	Lieutenants.
–	–	–	–	–	–	–	–	–	4	730	110	–	–	– –	–	–	–	56	10,221	1,533	11,754	
11	2,008	–	–	–	–	–	–	–	5	913	–	–	–	– –	–	–	–	270	49,277	– –	49,277	
23	6,105	1,287	–	–	–	9	3,121	411	45	11,983	2,892	2	730	91	57	20,806	–	858	227,444	33,414	260,858	Commissioned Officers, &c., carried forward.

RANK.	PAY OF EACH RANK.			ALLOWANCES OF EACH RANK.			EFFECTIVE, FOR GENERAL SERVICE.			GUNNERY, and TRAINING SHIPS.			Stationary, Receiving, and Depôt Ships (including Yachts).			SURVEYING VESSELS.		
		Daily.	Annual.	Nature.	Daily.	Annual.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.
		£. s. d.	£. s. d.		£. s. d.	£. s. d.		£.	£.		£.	£.		£.	£.		£.	£.
COMMISSIONED OFFICERS, &c.—*continued.*					Brought forward - - -		573	143,571	24,143	53	12,541	1,533	82	24,100	2,413	14	4,487	644
Inspecting Lieutenants	In Coast Guard Service *on Shore* -	– 10 –	182 10 –	- - - - - -	- -	- -	–	- -	–	–	–	–	–	–	–	–	–	–
Lieutenants commanding Stations - - -	- - ditto - -	– 10 –	182 10 –	- - - - - -	- -	- -	–	- -	–	–	–	–	–	–	–	–	–	–
Staff Commanders, and Masters - - -	In Command - -	At various Rates, according to their Length of Service and Qualification, from 182 *l.* 10 *s.* to 365 *l.* per annum -		Command Money - - -	– 2 –	36 10 –	2	657	73	–	–	–	6	1,852	219	1	210	36
	In Command, and in Charge of Stores -	- - As above - -		Command Money - - -	– 2 –	36 10 –	2	657	73	–	–	–	8	2,628	292	1	210	36
				Store Allowance - - -	At various Rates, according to the Rate of the Ship, from 38 *l.* 0 *s.* 5 *d.* to 73 *l.* per annum -				76						371			38
	In Charge of Stores -	- - As above - -		Allowance - - - -	- - As above - -		24	4,617	1,062	–	–	–	2	657	111	3	629	114
	In Flag Ships, except those at Home Ports - - -	- - As above - -		Allowance - - - -	At various Rates, according to the peculiar circumstances of each case, from 2 *s.* 6 *d.* to 5 *s.* a day - - -		8	2,628	502	–	–	–	–	–	–	–	–	–
	All others - -	- - As above - -		Tuition Money in Ships where no Naval Instructor is borne	£. 5 per annum for each Master's Assistant instructed, not deducted from his Pay, as in the case of other young gentlemen - -		86	18,914	–	3	867	–	40	8,395	–	25	5,247	35
Staff Commanders, and Masters serving as Inspecting Commanders	In Coast Guard Service *on Shore* -	– 10 –	182 10 –	- - - - - -	- - - -		–	- -	–	–	–	–	–	–	–	–	–	–
Staff Commanders, and Masters commanding Stations - - -	In Coast Guard Service *on Shore* -	– 10 –	182 10 –	- - - - - -	- - - -		–	- -	–	–	–	–	–	–	–	–	–	–
Acting Masters - -	In Coast Guard Tenders (Cruizers) — In Command	– 11 –	200 15 –	- - - - - -	- - - -		–	- -	–	–	–	–	–	–	–	–	–	–
	In Coast Guard Tenders (Cruizers) —	– 10 –	182 10 –	- - - - - -	- - - -		–	- -	–	–	–	–	–	–	–	–	–	–
Chief Engineers - -	At various Rates, according to their Length of Service and Qualification, from 191 *l.* 12 *s.* 6 *d.* to 365 *l.* per annum - - - - - -			Allowance for Charge of Engines - - - -	At various Rates, according to the Horse-power of the Engines, from 18 *l.* 5 *s.* to 54 *l.* 15 *s.* per annum - -		105	23,985	3,412	–	–	–	107	24,365	2,117	–	–	–
Chaplains - - -	Acting also as Naval Instructors - -	At various Rates, according to their Length of Service, from 182 *l.* 10 *s.* to 292 *l.* per annum -		Additional Pay - - -	At various Rates, according to their Length of Service as Naval Instructors, from 95 *l.* 16 *s.* 3 *d.* to 177 *l.* 18 *s.* 9 *d.* per annum - -		2	420	274	7	1,469	958	2	420	274	–	–	–
				Tuition Allowance - -	£. 5 per annum for each Master's Assistant instructed, not deducted from his Pay, as in the case of other young gentlemen - - -				15			–			–			
	All others - - -	- - As above - -		- - - - - -	- - - -		55	11,251	–	2	420	–	15	3,148	–	–	–	–
Staff Surgeons, and Surgeons - - -	At various Rates, according to their Length of Service, from 273 *l.* 15 *s.* to 456 *l.* 5 *s.* per annum - - - - - - - - -			- - - - - -	- - - -		124	38,442	–	9	2,617	–	21	6,263	–	2	657	–
Paymasters - - -	In Flag Ships, and Guard Ships of the Steam Reserves -	At various Rates, according to their Length of Service, from 249 *l.* 8 *s.* 4 *d.* to 600 *l.* 14 *s.* 7 *d.* per annum - -		Allowance for extra Duties in such Ships - - - -	At various Rates, according to the circumstances of each case, from 2 *s.* 6 *d.* to 5 *s.* a day - -		8	3,145	474	–	–	–	8	3,145	557	–	–	–
	All others - -	- - As above - -		Allowance in Troop Ships for Supervision and Control over the Military Officers' Mess - - - -	- - 50 – –		107	40,236	–	8	3,145	–	18	6,995	–	3	864	–
Naval Instructors -	At various Rates, according to their Length of Service, from 127 *l.* 15 *s.* to 237 *l.* 5 *s.* per annum - - - - - - - - -			Tuition Allowance - -	£. 5 per annum for each Master's Assistant instructed, not deducted from his Pay, as in the case of other young gentlemen - -		55	7,537	705	12	1,642	–	1	128	10	–	–	–
Sub-Lieutenants - -	- - - - -	– 5 –	91 5 –	- - - - - -	- - - -		226	20,622	–	69	6,296	–	–	–	–	1	91	–
				Commissioned Officers, &c., carried forward - - -			1,377	316,682	30,809	163	28,997	2,491	310	82,096	6,364	50	12,395	903

N.B.—Fractional parts of a Pound are not shown in the Totals of the several Ranks and Ratings

EXPLANATORY STATEMENT (A. 1.)—*continued.*

TROOP SHIPS.			STORE SHIPS.			DRILL SHIPS.			COAST GUARD DISTRICT SHIPS.			COAST GUARD TENDERS (Cruizers).			COAST GUARD *on Shore.*			TOTAL Number of each Rank.	TOTAL AMOUNT of EACH RANK.		TOTAL CHARGE.	RANK.
No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.	No. of each Rank.	Total per Annum. Pay.	Total per Annum. Allowances.		Pay.	Allowances.		
	£.	£.		£.	£.		£.	£.		£.	£.		£.	£.		£.	£. s. d.		£.	£.	£.	
23	6,105	1,287	–	–	–	9	3,121	411	45	11,983	2,892	2	730	91	57	20,806	– –	858	227,444	33,414	260,858	Commissioned Officers, &c. —*continued*
–	–	–	–	–	–	–	–	–	– –	–	–	–	–	–	15	2,737	The *Special* Allowances to 10 inspecting Lieutenants and Lieutenants commanding Stations is provided for in a separate Item, "Special Pay, &c." For particulars, *see* Statement (A. 2), page 115.	15	2,737	—	2,737	Inspecting Lieutenants.
–	–	–	–	–	–	–	–	–	– –	–	–	–	–	–	78	14,235		78	14,235	—	14,235	Lieutenants commanding Stations.
–	–	–	3*	630	109	–	–	–	– –	–	–	–	–	–	–	–	– –	12	3,349	437	3,786	
–	–	–	4	839	146 268	–	–	–	– –	–	–	–	–	–	–	–	– –	15	4,334	547 753	5,634	
–	–	–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	– –	29	5,903	1,287	7,190	Staff Commanders, and Masters.
–	–	–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	– –	8	2,628	502	3,130	
6	1,259	50	* Tuition Allowance to Three in Command (above) -		15	–	–	–	10	3,166	50	–	–	–	–	–	–	170	37,848	150	37,998	
–	–	–	–	–	–	–	–	–	– –	–	–	–	–	–	5	912	The *Special* Allowances to 6, is provided for in a separate Item, "Special Pay, &c." For particulars, *see* Statement (A. 2), page 115.	5	912	—	912	Staff Commanders, and Masters serving as Inspecting Commanders.
–	–	–	–	–	–	–	–	–	– –	–	–	–	–	–	32	5,840		32	5,840	—	5,840	Staff Commanders, and Masters commanding Stations.
–	–	–	–	–	–	–	–	–	– –	–	–	13	2,609	–	–	–	– –	13	2,609	—	2,609	Acting Masters.
–	–	–	–	–	–	–	–	–	– –	–	–	2	365	–	–	–	– –	2	365	—	365	
6	1,337	237	1	210	27	–	–	–	10	2,032	365	–	–	–	–	–	– –	229	51,929	6,158	58,087	Chief Engineers.
–	–	–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	– –	11	2,309	1,506 15	3,830	Chaplains.
–	–	–	–	–	–	–	–	–	10	2,099	–	–	–	–	–	–	– –	82	16,918	—	16,918	
6	1,767	–	–	–	–	8	2,356	–	10	2,945	–	–	–	–	–	–	– –	180	55,047	—	55,047	Staff Surgeons, and Surgeons.
–	–	–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	– –	16	6,280	1,031	7,311	Paymasters.
6	2,040	300	–	–	–	11	4,015	–	15 including 5 acting as clerks.	5,147	–	–	–	–	12	6,578	– –	180	69,030	300	69,330	
–	–	–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	– –	68	9,307	715	10,022	Naval Instructors.
2	182	–	–	–	–	–	–	–	9	821	–	–	–	–	–	–	– –	307	28,012	—	28,012	Sub-Lieutenants.
49	12,690	1,874	8	1,679	565	28	9,492	411	109	28,193	3,307	17	3,704	91	199	51,108	– –	2,310	547,036	46,815	593,851	Commissioned Officers, &c.—carried forward.

RANK.	PAY OF EACH RANK. —	Daily.	Annual.	ALLOWANCES OF EACH RANK. Nature.	Daily.	Annual.	EFFECTIVE, FOR GENERAL SERVICE. Number of each Rank.	Total, per Annum. Pay.	Allowances.	GUNNERY, and TRAINING SHIPS. Number of each Rank.	Total per Annum. Pay.	Allowances.	Stationary, Receiving, and Depôt Ships (including Yachts). No. of each Rank.	Total, per Annum. Pay.	Allowances.	SURVEYING VESSELS. No. of each Rank.	Total, per Annum. Pay.	Allowances.
					£. s. d.	£. s. d.		£.	£.		£.	£.		£.	£.		£.	£.
COMMISSIONED OFFICERS, &c.—*continued.*					Brought forward - - -		1,377	316,682	30,809	163	28,997	2,491	310	82,096	6,364	50	12,395	903
Assistant Surgeons -	At various Rates, according to their length of Service, from 182*l.* 10*s.* to 237*l.* 5*s.* per annum - - -			- - - -	- -	- -	200	37,976	–	14	2,662	–	39	7,417	–	3	630	–
Assistant Paymasters in Charge - - -	- - - - - - -	– 11 6	209 17 6	- - - -	- -	- -	27	5,667	–	- -	–	–	5	1,049	–	3	630	–
Second Masters - -	In Charge of Stores - -	At Rates, according to their Qualification, viz.; if qualified for Master, 136*l.* 17*s.* 6*d.*; if not so qualified, 91*l.* 5*s.* per annum - - -		Store Allowance -	– 1 6	27 7 6	21	2,150	575	- -	–	–	–	–	–	–	–	–
	All others - - - - - -	as above - -		- - - -	- -	- -	92	9,237	–	7	700	–	11	1,100	–	10	912	–
Second Masters, commanding Stations -	In Coast Guard Service *on Shore*	– 5 –	91 5 –	Additional Pay -	– 3 –	54 15 –	–	- -	–	- -	–	–	–	–	–	–	–	–
Acting Second Masters, commanding Stations -	- - ditto - - -	– 5 –	91 5 –	- - ditto - -	– 3 –	54 15 –	–	- -	–	- -	–	–	–	–	–	–	–	–
Acting Second Masters -	In Coast Guard Tenders (Cruizers) In Command -	– 5 –	91 5 –	- - - -	- -	- -	–	- -	–	- -	–	–	–	–	–	–	–	–
	In Coast Guard Tenders (Cruizers) - - - -	– 5 –	91 5 –															
Assistant Paymasters -	At various Rates, according to their Length of Service, from 91*l.* 5*s.* to 164*l.* 5*s.* per annum - - - -			- - - -	- -	- -	114	11,454	–	13	1,309	–	37	3,700	–	1	128	–
Engineers and Assistant Engineers - -	Engineers for Special Charge — At various Rates, according to their length of Service, from 182*l.* 10*s.* to 219*l.* per annum																	
	Sea Pay — Engineers - -	– 9 –	164 5 –	Allowance to each Grade for charge of Engines -	At various Rates, according to the Horse-power of the engines, from 18*l.* 5*s.* to 54*l.* 15*s.* per annum - -		532	72,799	1,389	7	931	73	624	80,802	1,980	13	1,779	110
	Assistant Engineers 1st Class	– 7 6	136 17 6															
	Engineers 2d Class	– 6 –	109 10 –															
	Harbour Service Pay — Engineers - -	– 5 6	100 7 6															
	Assistant Engineers 1st Class	– 4 6	82 2 6															
	2d Class	– 3 6	63 17 6															
Engine Fitter, for Coaling Machinery (borne in H. M. S. "Mæander," at Ascension) - -	- - - - - - -	- -	156 – –	- - - -	- -	- -	–	- -	–	- -	–	–	1	156	–	–	–	–
				Total, Commissioned Officers, &c. - -			2,363	455,965	32,773	204	34,599	2,564	1,027	176,320	8,344	80	16,474	1,013
SUBORDINATE OFFICERS:																		
Midshipmen - - -	- - - - - - -	– 1 9	31 18 9	- - - -	- -	- -	245	7,825	–	- -	–	–	–	–	–	2	64	–
Clerks - - - -	- - - - - - -	– 4 –	73 – –	- - - -	- -	- -	58	4,234	–	7	511	–	15	1,095	–	–	–	–
Masters' Assistants -	At Rates as follows, viz.; if above 17 years of age, and with more than two years' Service, 73*l.*; all others, 54*l.* 15*s.* per annum - - - - - - - -			- - - -	- -	- -	146	8,541	–	- -	–	–	2	110	–	9	511	–
Acting Masters' Assistants - - -	In Coast Guard Tenders (Cruizers) In Command -	– 4 6	82 2 6	- - - -	- -	- -	–	- -	–	- -	–	–	–	–	–	–	–	–
	In Coast Guard Tenders (Cruizers) - - - -	– 3 –	54 15 –	- - - -	- -	- -	–	- -	–	- -	–	–	–	–	–	–	–	–
Naval Cadets - - (*Vide* page 116, for the number admitted during the year).	- - - - - - -	– – 11	16 14 7	- - - -	- -	- -	206	3,446	–	- -	–	–	–	–	–	–	–	–
Assistant Clerks - -	- - - - - - -	– 2 6	45 12 6	- - - -	- -	- -	81	3,695	–	7	320	–	15	684	–	2	91	–
				Total Subordinate Officers - - -			736	27,741	–	14	831	–	32	1,889	–	13	666	–
				Total, Commissioned and Subordinate Officers (Carried forward) - - -			3,099	483,706	32,773	218	35,430	2,564	1,059	178,209	8,344	93	17,140	1,013

N. B.—Fractional parts of a Pound are not shown in the Totals of the several Ranks and Ratings.

EXPLANATORY STATEMENT (A. 1)—*continued.*

TROOP SHIPS.			STORE SHIPS.			DRILL SHIPS.			COAST GUARD DISTRICT SHIPS.			COAST GUARD TENDERS (Cruizers).			COAST GUARD *on Shore.*			TOTAL Number of each Rank.	TOTAL AMOUNT OF EACH RANK.		TOTAL CHARGE.	RANK.
No. of each Rank.	Total, per Annum.		No. of each Rank.	Total, per Annum.		No. of each Rank.	Total, per Annum.		No. of each Rank.	Total, per Annum.		No. of each Rank.	Total, per Annum.		No. of each Rank.	Total, per Annum.			Pay.	Allowances.		
	Pay.	Allowances.		Pay.	Allowances.		Pay.	Allowances.		Pay.	Allowances.		Pay.	Allowances.		Pay.	Allowances.					
	£.	£.		£.	£.		£.	£.		£.	£.		£.	£. s. d.		£.	£.		£.	£.	£.	
49	12,690	1,874	8	1,679	565	28	9,492	411	109	28,193	3,307	17	3,704	91 – –	199	51,108	–	2,310	547,036	46,815	593,851	COMMISSIONED OFFICERS, &c. —*continued.*
6	1,141	–	7	1,331	–	–	–	–	10	1,902	–	–	–	– –	–	–	–	279	53,059	– –	53,059	Assistant Surgeons.
–	–	–	7	1,469	–	–	–	–	–	–	–	–	–	– –	–	–	–	42	8,815	– –	8,815	Assistant Paymasters in Charge.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	21	2,150	575	2,725	Second Masters.
7	700	–	10	1,000	–	–	–	–	9	900	–	–	–	– –	–	–	–	146	14,549	– –	14,549	
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	4	365	219	4	365	219	584	Second Masters, commanding Stations.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	4	365	219	4	365	219	584	Acting Second Masters, commanding Stations.
–	–	–	–	–	–	–	–	–	–	–	–	22 2	2,190	The *Special* Allowance to each is provided for in a separate Item, "Special Pay, &c." For particulars, *see* Statement (A. 2) p. 115	–	–	–	22 2	2,190	– –	2,190	Acting Second Masters.
6	600	–	–	–	–	1	91	–	25	2,500	–	–	–	– –	–	–	–	197	19,782	– –	19,782	Assistant Paymasters.
33	4,517	–	23	3,285	119	2	338	36	77	10,923	411	4	575	37 – –	–	–	–	1,315	175,949	4,155	180,104	Engineers and Assistant Engineers.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	1	156	– –	156	Engine Fitter, for Coaling Machinery (borne in H. M. S. "Mæander," at Ascension).
101	19,648	1,874	55	8,764	684	31	9,921	447	230	44,418	3,718	45	6,469	128 – –	207	51,838	438	4,343	824,416	51,983	876,399	TOTAL, COMMISSIONED OFFICERS, &c.
																						SUBORDINATE OFFICERS:
1	32	–	–	–	–	–	–	–	27	862	–	–	–	– –	–	–	–	275	8,783	– –	8,783	Midshipmen.
4	292	–	–	–	–	–	–	–	10	730	–	–	–	– –	–	–	–	94	6,862	– –	6.862	Clerks.
10	548	–	4	219	–	–	–	–	10	712	–	–	–	– –	–	–	–	181	10,641	– –	10,641	Masters' Assistants.
–	–	–	–	–	–	–	–	–	–	–	–	8	657	The *Special* Allowance to Masters' Assistants, not in command, is provided for in a separate Item, "Special Pay, &c." For particulars, *see* Statement (A. 2) p. 115	–	–	–	8	657	– –	657	Acting Masters' Assistants.
–	–	–	–	–	–	–	–	–	–	–	–	14	767		–	–	–	14	767	– –	767	
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	206	3,446	– –	3,446	Naval Cadets. (*Vide* page 116, for the number admitted during the year).
2	91	–	2	91	–	–	–	–	–	–	–	–	–	– –	–	–	–	109	4,972	– –	4,972	Assistant Clerks.
17	963	–	6	310	–	–	–	–	47	2,304	–	22	1,424	– –	–	–	–	887	36,128	– –	36,128	TOTAL SUBORDINATE OFFICERS
118	20,611	1,874	61	9,074	684	31	9,921	447	277	46,722	3,718	67	7,893	128 – –	207	51,838	438	5,230	860,544	51,983	912,527	TOTAL, COMMISSIONED and SUBORDINATE OFFICERS (Carried forward).

RANK.	PAY OF EACH RANK. —	Daily. £. s. d.	Annual. £. s. d.	ALLOWANCES OF EACH RANK. Nature.	Daily. £. s. d.	Annual. £. s. d.	EFFECTIVE, FOR GENERAL SERVICE. No. of each Rank.	Total, per Annum. Pay. £.	Allowances. £.	GUNNERY, and TRAINING SHIPS. No. of each Rank.	Total, per Annum. Pay. £.	Allowances. £.	STATIONARY, RECEIVING, and DEPÔT SHIPS (including Yachts). No. of each Rank.	Total, per Annum. Pay. £.	Allowances. £.	SURVEYING VESSELS. No. of each Rank.	Total, per Annum. Pay. £.	Allowances. £.
Total of Commissioned and Subordinate Officers, brought forward - - -							3,099	483,706	32,773	218	35,430	2,564	1,059	178,209	8,344	93	17,140	1,013
WARRANT OFFICERS:																		
Gunners - - -	Sea Pay 1st Class -	– 7 –	127 15 –	Tool Money to Carpenters when on Sea Pay - -	– – 3	4 11 3	400	40,479	415	51	6,223	27	593	60,809	247	2	182	–
Boatswains - - -	Sea Pay 2d ditto -	– 6 –	109 10 –															
Carpenters - - -	Sea Pay 3d ditto -	– 5 –	91 5 –															
	Harbour Service Pay. 1st Class -	– 6 –	109 10 –															
	Harbour Service Pay. 2d ditto -	– 5 –	91 5 –															
	Harbour Service Pay. 3d ditto -	– 4 –	73 – –															
Chief Officers, 2d Class	In Coast Guard Service *on Shore* -	– 5 7	101 17 11	- - - - - - -	– – –	– – –	–	– –	–	– –	–	–	–	–	–	–	–	–
Total, Warrant Officers - - -							400	40,479	415	51	6,223	27	593	60,809	247	2	182	–
PETTY OFFICERS AND SEAMEN, &c.:																		
				Gratuities, to— Naval Schoolmasters - - -	At various Rates, according to their length of Service, from 12 *l.* to 24 *l.* per annum -													
				Ditto for Pupil Teachers instructed - - - -	– – –	5 *l.* for one, 9 *l.* for two, &c.												
				Men acting as Sick Berth Attendants - - - -	– – 4	6 1 8												
Petty Officers, Leading Seamen, &c. - -	At various Rates, according to their Classes, &c., from 30 *l.* 8 *s.* 4 *d.* to 82 *l.* 2 *s.* 6 *d.* per annum - - - - - - - -			Additional Pay, to— Gunnery Instructors - - -	– – 6	9 2 6	9,682	711,458	36,740	1,172	71,446	3,330	1,773	136,430	3,505	129	8,645	277
				Seamen—Gunners - 1st Class	– – 4	6 1 8												
				Seamen—Gunners - 2d "	– – 2	3 – 10												
				Trained Men in Gunnery - -	– – 1	1 10 5												
				Seamanship Instructors - -	– – 6	9 2 6												
				Men acting as Naval Schoolmasters	- - -	5 – –												
Able, Ordinary, and 2d Class Ordinary Seamen, &c. - - -	At various Rates, according to their Ratings, from 16 *l.* 14 *s.* 7 *d.* to 28 *l.* 17 *s.* 11 *d.* per annum - - - - - - - -			Tool Money, to— Chief Carpenters' Mates, and other like Artificers - -	– – 3	4 11 3	13,928			1,008			2,745			143		
				Coopers, and Coopers' Crews -	– – 2	3 – 10												
				Victualling—Store, and Cooking Allowances, to— Ships' Stewards - - - Ditto - ditto Assistants - - Ditto Cooks - - - -	At various Rates, according to their Classes, or the Rate of the Ship, from 6 *l.* 1 *s.* 8 *d.* to 54 *l.* 15 *s.* per annum - -													
Chief Boatmen in charge of Stations - -	In Coast Guard Service *on Shore* -	– 2 –	36 10 –	Additional Pay - - -	– 1 –	18 5 –	–	–	–	–	–	–	–	–	–	–	–	–
Chief Boatmen of Stations	- - ditto - -	– 2 –	36 10 –	- - - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Commissioned Boatmen of Stations - -	- - ditto - -	– 1 9	31 18 9	- - - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Boatmen of Stations -	- - ditto - -	– 1 7	28 17 11	- - - - - -	–	–												
Divisional Carpenters -	- - ditto - -	– 2 5	44 2 1	- - - - - -	–	–												
Total, Petty Officers and Seamen, &c. - - -							23,610	711,458	36,740	2,180	71,446	3,330	4,518	136,430	3,505	272	8,645	277
Total of all Classes (except Flag Officers, &c., and Boys) - - -							27,109	1,235,643	69,928	2,449	113,099	5,921	6,170	375,448	12,096	367	25,967	1,290
Boys - - - -	At Rates, according to their Classes, viz., 1st Class, 10 *l.* 12 *s.* 11 *d.*, and 2d Class, 9 *l.* 2 *s.* 6 *d.* per annum - - - - - -			Allowance to Pupil Teachers in Training Ships, according to their Service - 1st Year's Service.	– – 2	3 – 10	3,573	38,038	–	3,106 including 3,000 for training.	28,357	146	188	2,001	–	28	298	–
				2d ditto -	– – 4	6 1 8												
				3d ditto -	– – 6	9 2 6												
Total of all Classes (except Flag Officers, &c.) - - -							30,682	1,273,681	69,928	5,555 including 3,000 Boys for training.	141,456	6,067	6,358	377,449	12,096	395	26,265	1,290
								£. 1,343,609			£. 147,523			£. 389,545			£. 27,555	

N.B.—Fractional parts of a Pound are not shown in the Totals of the several Ranks and Ratings.

EXPLANATORY STATEMENT (A. 1)—*continued.*

TROOP SHIPS.			STORE SHIPS.			DRILL SHIPS.			COAST GUARD DISTRICT SHIPS.			COAST GUARD TENDERS (Cruizers).			COAST GUARD ON SHORE.			Total Number of each Rank.	TOTAL AMOUNT OF EACH RANK.		TOTAL CHARGE.	RANK.
No. of each Rank.	Total, per Annum. Pay.	Allowances.	No. of each Rank.	Total, per Annum. Pay.	Allowances.	No. of each Rank.	Total, per Annum. Pay.	Allowances.	No. of each Rank.	Total, per Annum. Pay.	Allowances.	No. of each Rank.	Total, per Annum. Pay.	Allowances.	No. of each Rank.	Total, per Annum. Pay.	Allowances.		Pay.	Allowances.		
	£.	£.		£.	£.		£.	£.		£.	£.		£.	£.		£.	£.		£.	£.	£.	
118	20,611	1,874	61	9,074	684	31	9,921	447	277	46,722	3,718	67	7,893	128	207	51,838	438	5,230	860,544	51,983	912,527	TOTAL OF COMMISSIONED AND SUBORDINATE OFFICERS, brought forward.
																						WARRANT OFFICERS:
33	3,559	27	16	1,497	18	27	2,920	37	64	7,683	50	–	–	– –	–	–	–	1,186	123,352	821	124,173	Gunners. Boatswains. Carpenters.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	99	10,840	–	99	10,840	– –	10,840	Chief Officers, 2d Class.
33	3,559	27	16	1,497	18	27	2,920	37	64	7,683	50	–	–	– –	99	10,840	–	1,285	134,192	821	135,013	TOTAL, WARRANT OFFICERS.
																						PETTY OFFICERS AND SEAMEN, &c.:
420 to 403	26,540	629	145 to 178	9,984	376	44 to 162	6,058	1,270	607 to 1,065	38,284	1,496	141 to 457	18,495	225 (The *Special* Allowance to three Chief Quartermasters in Command is provided for in a separate item, "Special Pay, &c.;" for Particulars, *see* Statement (A. 2) page 115).	–	–	–	14,113 to 20,089	1,027,340	47,848	1,075,188	Petty Officers, Leading Seamen, &c. Able, Ordinary, and 2d Class Ordinary Seamen, &c.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	131	5,180	2,391	131	5,180	2,391	7,571	Chief Boatmen in charge of Stations.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	3,563	109,003	–	3,563	109,003	– –	109,003	Chief Boatmen of Stations. Commissioned Boatmen of Stations. Boatmen of Stations. Divisional Carpenters.
823	26,540	629	323	9,984	376	206	6,058	1,270	1,672	38,284	1,496	598	18,495	225	3,694	114,183	2,391	37,896	1,141,523	59,239	1,191,762	TOTAL, PETTY OFFICERS AND SEAMEN, &c.
974	50,710	2,530	400	20,555	1,078	264	18,899	1,754	2,013	92,689	5,264	665	26,388	353	4,000	176,861	2,829	44,411	2,136,259	103,043	2,239,302	TOTAL of all CLASSES (except Flag Officers, &c., and Boys).
72	767	–	33	351	–	–	–	–	145	1,544	–	175	1,738	– –	–	–	–	7,320 including 3,000 for training.	73,094	146	73,240	BOYS.
1,046	51,477	2,530	433	20,906	1,078	264	18,899	1,754	2,158	94,233	5,264	840	28,126	353	4,000	176,861	2,829	51,731 including 3,000 Boys for training.	2,209,353	103,189	2,312,542	TOTAL of all CLASSES (except Flag Officers, &c.)
	£. 54,007			£. 21,984			£. 20,653			£. 99,497			£. 28,479			£ 179,690						
FLAG OFFICERS AND SUPERINTENDENTS OF DOCK YARDS, &c., brought from page 101 -																		267	43,300	22,356	65,656	FLAG OFFICERS, &c., brought from page 101.
COMMODORE, &c. of COAST GUARD, brought from page 103 - - - - - - - -																		2	1,696	269	1,965	COMMODORE, &c., of COAST GUARD, brought from p. 103.
TOTALS of all SERVICES - - -																		52,000	2,254,349	125,814	2,380,163	TOTAL of all SERVICES.

See ABSTRACT OF THE FOREGOING STATEMENT ANNEXED (page 110).

Appendix, No. 1.—

ABSTRACT of the foregoing Statement, showing the Total Number and Amount

HEADS OF SERVICE.	Flag Officers, &c.			Officers Superintending Dockyards, &c.			Commissioned Officers, &c.			Subordinate Officers.			Warrant Officers.		
	No.	Pay.	Allowances.	No.	Pay.	Allowances.	No.	Pay.	Allowances.	No.	Pay.	Allowances.	No.	Pay.	Allowances.
		£.	£.		£.	£.		£.	£.		£.			£.	£.
Flag Officers, &c. - -	210	33,334	19,892	57	9,966	2,464	- -	- -	- -	–	- -	–	- -	- -	- -
Effective, for General Service	–	- -	- -	–	- -	- -	2,363	455,965	32,773	736	27,741	–	400	40,479	415
Gunnery, and Training Ships	–	- -	- -	–	- -	- -	204	34,599	2,564	14	831	–	51	6,223	27
Stationary Ships, &c. - -	–	- -	- -	–	- -	- -	1,027	176,320	8,344	32	1,889	–	593	60,809	247
Surveying Vessels - -	–	- -	- -	–	- -	- -	80	16,474	1,013	13	666	–	2	182	- -
Troop Ships - - - -	–	- -	- -	–	- -	- -	101	19,648	1,874	17	963	–	33	3,559	27
Store Ships - - - -	–	- -	- -	–	- -	- -	55	8,764	684	6	310	–	16	1,497	18
Drill Ships - - - -	–	- -	- -	–	- -	- -	31	9,921	447	–	- -	–	27	2,920	37
Totals - - -	210	33,334	19,892	57	9,966	2,464	3,861	721,691	47,699	818	32,400	–	1,122	115,669	771
Numbers and Amounts for Her Majesty's Fleet, as provided for in the body of the Estimate (page 6) -	No. 210 - £. 53,226			No. 57 - £. 12,430			No. 3,861 - £. 769,390			No. 818 - £. 32,400			No. 1,122 - £. 116,440.		
	Commodore Controller-General of the Coast Guard.			Deputy Controller-General of the Coast Guard.											
COAST GUARD SERVICE *AFLOAT:*															
Commodore, &c. - -	1	1,095	170	1	601	99	- -	- -	- -	–	- -	–	- -	- -	- -
District Ships - - -	–	- -	- -	–	- -	- -	230	44,418	3,718	47	2,304	–	64	7,683	50
Tenders (Cruizers) - -	–	- -	- -	–	- -	- -	45	6,469	128	22	1,424	–	- -	- -	- -
Totals - - -	1	1,095	170	1	601	99	275	50,887	3,846	69	3,728	–	64	7,683	50
COAST GUARD SERVICE *ON SHORE* - - -	–	- -	- -	–	- -	- -	207	51,838	438	–	- -	–	99	10,840	- -

EXPLANATORY STATEMENT (A. 1)—*continued.*

of each CLASS, &c. as provided for in the body of the Estimate, at page 6.

PETTY OFFICERS AND SEAMEN.			TOTAL.			TOTAL.	BOYS.			GRAND TOTAL.		HEADS OF SERVICE.
No.	Pay.	Allowances.	No.	Pay.	Allowances.	Pay and Allowances.	No.	Pay.	Allowances.	No.	Pay and Allowances.	
	£.	£.		£.	£.	£.		£.	£.		£.	
- -	- -	- -	267	43,300	22,356	65,656	- - -	- -	- -	267	65,656	FLAG OFFICERS, &c.
23,610	711,458	36,740	27,109	1,235,643	69,928	1,305,571	3,573	38,038	- -	30,682	1,343,609	EFFECTIVE, for General Service.
2,180	71,446	3,330	2,449	113,099	5,921	119,020	3,106 including 3,000 for Training.	28,357	146	5,555	147,523	GUNNERY, and TRAINING SHIPS.
4,518	136,430	3,505	6,170	375,448	12,096	387,544	188	2,001	- -	6,358	389,545	STATIONARY SHIPS, &c.
272	8,645	277	367	25,967	1,290	27,257	28	298	- -	395	27,555	SURVEYING VESSELS.
823	26,540	629	974	50,710	2,530	53,240	72	767	- -	1,046	54,007	TROOP SHIPS.
323	9,984	376	400	20,555	1,078	21,633	33	351	- -	433	21,984	STORE SHIPS.
206	6,058	1,270	264	18,899	1,754	20,653	- - -	- -	- -	264	20,653	DRILL SHIPS.
31,932	970,561	46,127	38,000	1,883,621	116,953	2,000,574	7,000 including 3,000 for Training.	69,812	146	45,000	2,070,532	TOTALS.
No. 31,932 - £. 1,016,688			No. 38,000 - £. 2,000,574				No. 7,000 - - £. 69,958 including Boys for Training, as above.			No. 45,000 - £. 2,070,532		Numbers and Amounts for Her Majesty's Fleet, as provided for in the body of the Estimate (page 6).
												COAST GUARD SERVICE *AFLOAT:*
- -	- -	- -	2	1,696	269	1,965	- - -	- -	- -	2	1,965	COMMODORE, &c.
1,672	38,284	1,496	2,013	92,689	5,264	97,953	145	1,544	- -	2,158	99,497	DISTRICT SHIPS.
598	18,495	225	665	26,388	353	26,741	175	1,738	- -	840	28,479	TENDERS (Cruizers).
2,270	56,779	1,721	2,680	120,773	5,886	126,659	320	3,282	- -	3,000	129,941	TOTALS.
TOTAL NUMBER and AMOUNT for HER MAJESTY'S COAST GUARD SERVICE *Afloat*, as provided for in the body of the Estimate (page 6) - -										No. 3,000 - £. 129,941		
3,694	114,183	2,391	4,000	176,861	2,829	179,690	- - -	-	- -	4,000	179,690 - -	TOTAL, COAST GUARD SERVICE *ON SHORE.*
TOTAL NUMBER and AMOUNT for HER MAJESTY'S COAST GUARD SERVICE *on Shore*, as provided for in the body of the Estimate (page 6) - -										No. 4,000 - £. 179,690		
TOTAL of all SERVICES, as provided for in the body of the Estimate (page 6) - - - - - - - -										No 52,000 - £. 2,380,163		
Add,—Special Pay and Allowances, as per Statement (A. No. 2) annexed (page 115) - - - - - - - -											16,788	
Estimated Cost of Good Conduct Pay, &c. as shown in the body of the Estimate (page 6) - - - - - -											40,000	
Estimated Expense of raising Men for the Fleet, as shown in the body of the Estimate (page 6) - - - - -											200	
TOTAL AMOUNT, as provided for in the body of the Estimate, of "WAGES, &c. to SEAMEN" (page 6) - - £.											2,437,151	

EXPLANATORY STATEMENT (A. 2).

Special Pay and Allowances to Officers and Others for the Particular Services specified.

[*Note.*—The following being of an exceptional character, are not included with the Pay and *Established* Allowances of the Fleet, &c., in the previous portion of this Statement.]

RANK.	Number.	DESCRIPTION OF PAY, &c.		ANNUAL AMOUNT.	TOTAL AMOUNT.	TOTAL AMOUNT of the Whole
				£. s. d.	£. s. d.	£. s. d.
Vice Admiral of Great Britain and Ireland	1	By Patent		434 1 9		
Rear Admiral of Great Britain and Ireland	1	By Patent		342 9 –		
					776 10 9	
			Daily. / Annual.			
Naval Aides-de-Camp to Her Majesty	1	Principal	£.1 – – / £.365 – –	365 – –		
	6	Senior	10 – / 182 10 –	1,095 – –		
					1,460 – –	
Officers, &c., superintending Contract Mail Steam Packets:						
At Liverpool, borne in Her Majesty's Ship "Saturn":			Annual.			
Commander Superintending	1	Pay and Allowances	£.475 – –			
Paymaster, Acting as Clerk	1	Salary in addition to Half Pay	182 10 –			
Commander's Servant	1	Wages	16 14 7			
Messenger	1	Ditto	52 2 10			
				726 7 5		
		Moiety to be paid by the Admiralty	£.	363 3 9		
At Holyhead, borne in Her Majesty's Ship "Saturn":						
Commander Superintending	1	Pay and Allowances, 493 *l.* 5 *s.* (half to be paid by the Post Office; one quarter by the Board of Trade; one quarter by the Admiralty)		123 6 3		
Messenger	1	Wages, 52 *l.* 2 *s.* 10 *d.* (half to be paid by the Admiralty)		26 1 5		
		Proportion to be paid by the Admiralty	£.	149 7 8		
At Dover, borne in Her Majesty's Ship "Formidable":						
Commander Superintending	1	Pay and Allowances	£.465 – –			
Messenger	1	Wages	45 12 6			
Boatmen	2	Ditto	91 5 –			
				601 17 6		
		Moiety to be Paid by the Admiralty	£.	300 18 9		
At Southampton, borne in Her Majesty's Ship "Victory":						
Captain Superintending	1	Pay and Allowances	£.815 – –			
Lieutenant Assisting	1	Allowance for Lodging	50 – –			
				865 – –		
		Moiety to be paid by the Admiralty	£.	432 10 –		
Paymaster, Acting as Clerk	1	Salary, 300 *l.* (one-third of Salary to be paid by the Admiralty)		100 – –		
		House Rent; to be paid by the Admiralty		50 – –		
		Proportion to be paid by the Admiralty	£.	582 10 –		
Proportion to be paid by the Admiralty (the remainder by the Post Office, &c.)					1,396 – 2	
		Carried forward	£.		3,632 10 11	

APPENDIX, No. 1.—EXPLANATORY STATEMENT (A. 2)—*continued.*

RANK.	Number.	DESCRIPTION OF PAY, &c.	ANNUAL AMOUNT.	TOTAL AMOUNT.	TOTAL AMOUNT of the Whole.
SPECIAL PAY AND ALLOWANCES—*continued.*			£. s. d.	£. s. d.	£. s. d.
		Brought forward - - -	- -	3,632 10 11	—
GIBRALTAR:					
Captain in charge of Naval Establishments, &c., at Gibraltar, borne in Her Majesty's Ship "Procris" - -	1	Allowance to provide Wages for two Servants - -	73 - -	73 - -	
RIO DE JANEIRO:					
Master of Her Majesty's Ship "Egmont," at Rio de Janeiro - - -	1	Allowance, in addition to his Pay, for charge of Naval Stores - - - - - - - - -	60 - -		
Surgeon of - - ditto - at ditto -	1	Allowance, in addition to his Pay, for charge of Medical Stores of the Squadron on South East Coast of America Station - - - - - - -	30 - -		
Paymaster of - ditto - at ditto -	1	Allowance, in addition to his Pay, for charge of Victualling Stores - - - - - - - -	60 - -	150 - -	
CALLAO:					
Master of Her Majesty's Ship "Naiad," Store Ship at Callao - - - -	1	Allowance, in addition to his Pay, for charge of Naval Stores - - - - - - - - -	100 - -	100 - -	
VALPARAISO:					
Staff Commander of Her Majesty's Ship "Nereus," Store Depôt at Valparaiso - - - - - - -	1	Allowance, in addition to his Pay, for charge of Naval Stores, including 10*l.* in lieu of Stationery, &c., and 10*l.* for Postage - - - - - - - -	120 - -		
Assistant Surgeon of ditto - at ditto -	1	Allowance, in addition to his Pay, for charge of Medicines, &c., for issue to the Squadron on the Pacific Station - - - - - - - - -	20 - -	140 - -	
ESQUIMALT (VANCOUVER'S ISLAND):					
Assistant Surgeon in charge of Temporary Naval Hospital at Esquimalt, borne in Her Majesty's Ship "Sutlej" - -	1	Allowance, in addition to his Pay, for charge of Stores	20 - -	20 - -	
TRINCOMALEE:					
Surgeon (additional), borne in Her Majesty's Ship "Severn" - - - -	1	Allowance, in addition to his Pay, for charge of Naval Medical Depôt - - - - - - - -	30 - -	30 - -	
SHANGHAI:					
Paymaster in charge of Naval and Victualling Stores at Shanghai, borne on the books of Her Majesty's Ship "Acorn" - - - - - -	1	Allowance in lieu of Stationery - - - - -	15 - -	15 - -	
ASCENSION:					
Cooks employed in the Mountain and Garrison Hospitals at Ascension, borne in Her Majesty's Ship "Mæander" -	2	Allowance to each, in addition to his Pay, of 1*s.* a day, or 18*l.* 5*s.* a year - - - - - -	36 10 -		
Baker at - - ditto - - ditto -	1	Allowance, in addition to his Pay as Captain's Cook, of 1*s.* a day, or 18*l.* 5*s.* a year - - - - -	18 5 -	54 15 -	
HER MAJESTY'S SHIP "EXCELLENT":					
Mathematical and Naval Instructor -	1	Allowance in lieu of 5*l.* a year for each young gentleman instructed - - - - - - - -	160 - -		
Naval Instructor - - - - -	1	Allowance, in addition to his Pay, for imparting instruction to Marine Cadets - - - - - -	50 - -		
Naval Instructor at the Royal Naval College - - - - - - -	1	Allowance, in addition to his Pay, in lieu of House-rent and Tuition Money - - - - - -	140 2 6		
Naval Schoolmaster - - - - -	1	Allowance in addition to his Pay - - - - -	20 - -	370 2 6	
HER MAJESTY'S SHIP "BRITANNIA":					
Principal Naval Instructor - - -	1	Salary, in addition to his Pay, in lieu of 9*l.* a year for each Naval Cadet instructed - - - - -	250 - -		
Second Naval Instructor - - -	1	Ditto - - - - ditto - - - - ditto - -	200 - -		
		Carried forward - - -	450 - -	4,585 8 5	

APPENDIX, No. 1.—EXPLANATORY STATEMENT (A. 2)—*continued.*

RANK.	Number.	DESCRIPTION OF PAY, &c.	ANNUAL AMOUNT.	TOTAL AMOUNT.	TOTAL AMOUNT of the Whole
			£. s. d.	£. s. d.	£. s. d.
SPECIAL PAY AND ALLOWANCES—*continued.*					
Her Majesty's Ship "Britannia"—*continued.*		Brought forward - - -	450 - -	4,585 8 5	
Junior Naval Instructors - - -	5	Allowance to each, in addition to his Pay of 125*l.* a year as Tuition Money - - - - - -	625 - -		
Acting Naval Instructors - - -	4	Allowance to each, in addition to his Pay of 1*s.* 6*d.* a day, or 27*l.* 7*s.* 6*d.* a year, in lieu of Tuition Money - - - - - - - - - -	109 10 -		
French and Drawing Masters - - -	2	Salary, at the rate of 400*l.* a year each, for instructing Naval Cadets - - - - - - -	800 - -		
Assistant French and Drawing Masters -	2	Salary, at the rate of 200*l.* a year each, for instructing Naval Cadets - - - - - - -	400 - -		
				2,384 10 -	
HER MAJESTY'S SHIP "CUMBERLAND:"					
Naval Instructor - - - - - -	1	Allowance, in addition to his Pay, in lieu of Fees, for instructing Naval Engineers in Sheerness Dockyard - - - - - - - - - -	172 5 -		
				172 5 -	
LODGING MONEY:					
Flag Lieutenant to the Admiral Superintendent at Portsmouth - - -	1	Lodging Money - - - - - - - -	50 - -		
Secretary to Commander in Chief at Devonport - - - - - -	1	Ditto - - - - - - - - -	50 - -		
Secretary to the Rear Admiral commanding at Cork - - - - - -	1	Ditto - - - - - - - - -	50 - -		
Secretary to Commodore Superintendent at Woolwich - - - - - -	1	Ditto - - - - - - - - -	50 - -		
Harbour Master at Portland, borne in Her Majesty's Ship "Victory" -	1	Ditto - - - - - - - - -	50 - -		
Harbour Master at Falmouth, borne in Her Majesty's Ship "Royal Adelaide" - - - - - - -	1	Ditto - - - - - - - - -	50 - -		
Surgeons of Drill Ships of the Royal Naval Reserve - - - - - -	7	Ditto to each of 50*l.* a year - - - - -	350 - -		
Captain (Additional) of Her Majesty's Ship "Pembroke," for service as Inspector of the Royal Naval Reserve -	1	Ditto at the rate of 4*s.* 6*d.* a day - - - -	82 2 6		
				732 2 6	
VARIOUS ALLOWANCES:					
Ward-room Officers of certain Ships, for messing Gun-room Officers, who have no distinct Mess on board of their own	75 Gun Room Officers	Difference between the Subscriptions paid by Gun-room Officers, and Ward-room Officers, to their respective Messes - - - - - - - -	1,400 - -		
Master of Her Majesty's Ship "Pigmy"	1	Allowance, in addition to his Pay, for charge of Victualling Stores, there being no Assistant Paymaster in charge - - - - - - - -	75 - -		
Staff Commander of Her Majesty's Yacht "Victoria and Albert" - - -	1	Allowance, in addition to his Pay, for charge of the State Furniture on board the Royal Yacht - -	50 - -		
Ward-room Steward of ditto - - -	1	Allowance, in addition to his Pay, for charge and proper keeping of Government Plate - - -	10 - -		
Second Masters in Her Majesty's Gunboats - - - - - - -	25	Allowance to each, in addition to his Pay, of 60*l.* a year, for charge of Paymasters' and Warrant Officers' Stores and Accounts, there being no Officer of either of those Ranks borne in Gunboats - -	1,500 - -		
Surgeon-Superintendent in a Convict Ship, not being a Commissioned Ship - -	1	Pay at 18*s.* a day, or 328*l.* 10*s.* a year - - -	328 10 -		
Writers, borne in Her Majesty's Steam Guard Ships "Asia," "Cumberland," and "Indus," and Naval Barracks at Sheerness - - - - - -	9	Pay to each, at the rate of 4*s.* a day, or 73*l.* a year -	657 - -		
		Carried forward - - -	4,020 10 -	7,874 5 11	

APPENDIX, No 1.—EXPLANATORY STATEMENT (A. 2)—*continued.*

RANK.	Number.	DESCRIPTION OF PAY, &c.	ANNUAL AMOUNT.	TOTAL AMOUNT.	TOTAL AMOUNT of the whole.
			£. s. d.	£. s. d.	£. s. d.
SPECIAL PAY AND ALLOWANCES—*continued.*					
Various Allowances—*continued.*		Brought forward - - -	4,020 10 -	7,874 5 11	
Lithographer employed in the Office of the Commander-in-Chief at Portsmouth, borne in Her Majesty's Ship "Victory" - - - - - - -	1	Pay at the rate of 1 *l.* 1 *s.* a week - - - -	54 12 -		
Naval Schoolmaster of Her Majesty's Ship "Duke of Wellington" - - - -	1	Allowance, in addition to his Pay - - - - -	20 - -		
Ship's Corporal of Her Majesty's Ship "Impregnable" - - - - - -	1	Allowance, in addition to his Pay, of 6 *d.* a day, or 9 *l.* 2 *s.* 6 *d.* a year, for instructing the Band Boys in Music - - - - - - - - - -	9 2 6		
Rifle Instructors, &c. (Petty Officers and Non-commissioned Officers Royal Marines), borne in Her Majesty's Ships "Boscawen," "Britannia," "Cambridge," "Excellent," "Implacable," "Impregnable," "St. Vincent," "Victoria," and "Wellesley" - - - -	21	Allowance to each, in addition to his Pay, viz.: 1st Class, 19, at 1 *s.* a day, or 18 *l.* 5 *s.* a year; and 2d Class, 2, at 6 *d.* a day, or 9 *l.* 2 *s.* 6 *d.* a year - -	365 - -		
Leading Stoker of Her Majesty's Ship "Vindictive," at Jellah Coffee - - -	1	Allowance, in addition to his Pay, of 1 *s.* 3 *d.* a day, or 22 *l.* 16 *s.* 3 *d.* a year, for assisting Engineer in charge of Machinery - - - - - - -	22 16 3		
Quartermasters and Pilots for Channel Islands, borne in Her Majesty's Ship "Dasher" - - - - - - -	9	At Rates of Pay, according to their Classes, viz.: 1st Class, 3, at 5 *s.* a day, or 91 *l.* 5 *s.* a year; 2d Class, 3, at 4 *s.* 6 *d.* a day, or 82 *l.* 2 *s.* 6 *d.* a year; 3d Class, 3, at 4 *s.* a day, or 73 *l.* a year - - -	739 2 6		
Riggers, borne on the books of Portsmouth Dockyard - - - - -	-	Proportion of their Pay, for the time they are employed Afloat, as additions to the Complements of the Royal Yachts - - - - - - - -	2,410 - -		
				7,641 3 3	
HER MAJESTY'S COAST GUARD SERVICE:					
Acting Second Masters in command of Tenders (Cruisers) to Coast Guard ships	22	Allowance to each, in addition to his Sea Pay, to make up the Amount he was in receipt of prior to the transfer of the Coast Guard to the Admiralty, viz., 1 *s.* 6 *d.* a day, or 27 *l.* 7 *s.* 6 *d.* a year -	602 5 -		
Acting Second Masters of Tenders, as above - - - - - - - -	2	Allowance to each, in addition to his Sea Pay, as above, viz., 6 *d.* a day, or 9 *l.* 2 *s.* 6 *d.* a year -	18 5 -		
Acting Masters' Assistants of Tenders, as above - - - - - - - -	14	Allowance to each, in addition to his Sea Pay, as above, viz, 1 *s.* a day, or 18 *l.* 5 *s.* a year - -	255 10 -		
Chief Quartermasters in command - -	3	Allowance to each, in addition to his Pay, as above, viz., 1 *s.* 3 *d.* a day, or 22 *l.* 16 *s.* 3 *d.* a year -	68 8 9		
Inspecting Lieutenants, and Lieutenants commanding Coast Guard Stations on Shore - - - - - - - -	10	Allowance to each, in addition to his Pay, as above, viz. 1 *s.* a day, or 18 *l.* 5 *s.* a year - - -	182 10 -		
Masters commanding ditto - - -	6	Allowance to each, in addition to his Pay, as above, viz., 2, at 2 *s.* a day, or 36 *l.* 10 *s.* a year; 4, at 1 *s.* a day, or 18 *l.* 5 *s.* a year - - - - -	146 - -		
				1,272 18 9	
TOTAL SPECIAL PAY and ALLOWANCES (INCLUDING 1,272 *l.* 18 *s.* 9 *d.*, FOR COAST GUARD SERVICE), AS PROVIDED FOR IN THE BODY OF THE ESTIMATE, p. 6. - - -				£.	16,788 7 11

APPENDIX, No. 1.—EXPLANATORY STATEMENT (A. 2)—*continued.*

A RETURN showing the Number of Officers, Men and Boys MORE or LESS Borne than Voted during the present Financial Year.

MONTH.		NUMBER VOTED.	Number Borne.	Number more or less Borne than Voted.	
				More.	Less.
FOR HER MAJESTY'S FLEET:					
1864	April		63,645	145	—
	May		63,433	—	67
	June		63,081	—	419
	July		63,152	—	348
	August	63,500	62,671	—	829
	September		62,311	—	1,189
	October		62,178	—	1,322
	November		62,001	—	1,499
	December		61,925	—	1,575
1865	January		61,863	—	1,637
FOR HER MAJESTY'S COAST GUARD:					
Persons borne on Ships' Books for Service Afloat and on Shore:					
1864	April		7,589	89	—
	May		7,616	116	—
	June		7,642	142	—
	July		7,675	175	—
	August	7,500	7,653	153	—
	September		7,711	211	—
	October		7,702	202	—
	November		7,642	142	—
	December		7,688	188	—
1865	January		7,731	231	—

CADETS.—Number of CADETS, 1st Class, admitted into the Royal Navy in the Year ended 31st December 1864 - - 169

A COMPARATIVE STATEMENT showing the Number of Ships and Vessels in Commission on 1st December 1863 and on 1st December 1864.

RATES, &c.	1 December 1863.		TOTAL.	1 December 1864.		TOTAL.	1864.	
	Sailing.	Steam.		Sailing.	Steam.		More.	Less.
SEA-GOING:								
Line of Battle Ships	-	10	157	-	9	151	-	1
Iron Cased Ships	-	5		-	9		4	—
Frigates and Corvettes	-	44		-	38		-	6
Sloops and small Vessels	-	98		-	95		-	3
TOTAL EFFECTIVE, for GENERAL SERVICE	-	157	157	-	151	151	4	10
							6 less.	
Gunnery, and Training Ships	8	-	-	8	-	-	—	—
Stationary, Receiving, and Depôt Ships, including Royal Yacht	23	5	-	22	5	-	-	1
Surveying Vessels	-	5	62	-	4	59	-	1
Troop Ships	-	6	-	-	5	-	-	1
Store Ships	-	7	-	-	7	-	—	—
Drill Ships (Royal Naval Reserve)	8	-	-	8	-	-	—	—
Tenders	8	35	43	8	33	41	-	2
TOTAL FLEET, including TENDERS	47	215	262	46	205	251	4	15
							11 less.	
Guard Ships of the Coast Guard	-	11	74	-	11	74	—	—
Tenders, including Cruisers	46	17		46	17		—	—
TOTAL FLEET and COAST GUARD, including TENDERS	93	243	336	92	233	325	4	15
							NET TOTAL	11 less.

Appendix, No. 2.

EXPLANATORY STATEMENT (B.) of the Expense of 17,000 ROYAL MARINES, as provided for in the Navy Estimates for 1865-66, page 7.

RANK.	Number.	PAY OF EACH RANK. Daily.	Annual.	For the Whole.	Total Number.	TOTAL AMOUNT.
		£. s. d.	£. s. d.	£. s. d.		£. s. d.
Inspector General of Royal Marines (in addition to his unattached Pay as Major General of Royal Marines)	-	1 17 11	691 19 7	691 19 7		
Captain, Royal Marines, attached to the above for Military Duties and Correspondence (in addition to his Pay as Captain)	-	- 9 6	173 7 6	173 7 6		
General Staff:						
Deputy Adjutant-General (including rate of Half-pay of Regimental Rank)	1	2 14 8	997 13 4	997 13 4		
Assistant Adjutant-General (including rate of Half-pay of Regimental Rank)	1	1 10 -	547 10 -	547 10 -		
Regimental Staff:						
Colonel Commandant (Artillery)	1	2 - -	730 - -	730 - -		
Colonels Commandant (Light Infantry)	4	1 18 6	702 12 6	2,810 10 -		
Colonel, Second Commandant (Artillery)	1	1 6 3	479 1 3	479 1 3		
Colonels, Second Commandant (Light Infantry)	4	1 - -	365 - -	1,460 - -		
Colonels, Aides-de-Camp to Her Majesty (2), additional Pay	-	- 10 -	182 10 -	365 - -		
Lieutenant-Colonels of Artillery	4	- 17 11	326 19 7	1,307 18 4		
Lieutenant-Colonels of Light Infantry	16	- 17 -	310 5 -	4,964 - -		
Captain superintending Laboratory	1	- 12 1	220 10 5	220 10 5		
Ditto (in addition to his Pay as Captain)	1	- 5 -	91 5 -	91 5 -		
Captains - Gunnery Instructors (Light Infantry)	4	- 11 7	211 7 11	845 11 8		
Ditto - Musketry Ditto - (Light Infantry)	2	- 11 7	211 7 11	422 15 10		
Ditto (Brevet Major) Ditto - (Light Infantry)	2	- 16 -	292 - -	584 - -		
Ditto (Musketry Instructor) - (Artillery)	1	- 12 1	220 10 5	220 10 5		
Ditto (Gunnery Instructor) - (Artillery)	1	- 12 1	220 10 5	220 10 5		
Divisional Paymasters	5	- - -	300 - -	1,500 - -		
Barrack Masters.—Voted under "Marine Divisions," No. 6	5	—	—	—		
Deputy Inspectors General of Hospitals (Voted under "Marine Infirmaries," No. 6)	2					
Staff Surgeons (Voted under "Marine Infirmaries," No. 6)	2					
Surgeon (Voted under "Marine Infirmaries," No. 6)	1					
Assistant Surgeons (Voted under "Marine Infirmaries," No. 6)	9					
	14	—	—	—		
		s. d.				
Lieutenants and Adjutants, Light Infantry	4	Pay - 7 6	136 17 6	547 10 -		
		Additional 6 6	118 12 6	474 10 -		
Ditto - - - - - - ditto - -	4	Pay - 6 6	118 12 6	474 10 -		
		Additional 6 6	118 12 6	474 10 -		
Ditto - - - - - - Artillery - -	1	Pay - 7 10	142 19 2	142 19 2		
		Additional 6 6	118 12 6	118 12 6		
Ditto - - - - - - ditto - -	1	Pay - 6 10	124 14 2	124 14 2		
		Additional 6 6	118 12 6	118 12 6		
Lieutenants and Quartermasters, Light Infantry	3	Pay - 7 6	136 17 6	410 12 6		
		Additional 4 8	85 3 4	256 10 -		
Ditto - - - - - - - ditto - -	1	Pay - 6 6	118 12 6	118 12 6		
		Additional 4 8	85 3 4	85 3 4		
Ditto - - - - - - - Artillery -	1	Pay - 7 10	142 19 2	142 19 2		
		Additional 4 8	85 3 4	85 3 4		
Quartermasters, Light Infantry	3	- 8 6	155 2 6	465 7 6		
	1	- 6 6	118 12 6	118 12 6		
Ditto - - Artillery	1	- 7 10	142 19 2	142 19 2		
Serjeant Majors, Artillery	2	- 4 3¼	77 18 10	155 17 8		
Ditto - - Light Infantry	8	- 3 2	57 15 10	462 6 8		
Quartermaster Serjeant, Artillery	1	- 3 9¼	68 16 4	68 16 4		
Ditto - - - - - Light Infantry	4	- 2 8	48 13 4	194 13 4		
Barrack Serjeant, Artillery	1	- 2 10	51 14 2	51 14 2		
Ditto - - - Light Infantry	4	- 2 -	36 10 -	182 10 -		
Messenger in Deputy Adjutant-General's Office	-	- - -	75 - -	75 - -		
Necessary Woman	-	- - -	40 - -	40 - -		
					107	24,165 - -
COMMISSIONED OFFICERS OF LIGHT INFANTRY:						
Captains — having Brevet Rank of Lieutenant Colonel	3	- 16 -	292 - -	876 - -		
Captains — having higher rank as Brevet Major	2	- 16 -	292 - -	584 - -		
Captains — Ditto - - - - - ditto - -	9	- 13 7	247 17 11	2,231 1 3		
Captains — not having - - - - - ditto - -	102	- 11 7	211 7 11	21,562 7 6		
First Lieutenants — above seven years' service	23	- 7 6	136 17 6	3,148 2 6		
First Lieutenants — under - - ditto - -	132	- 6 6	118 12 6	15,658 10 -		
Second Lieutenants	77	- 5 3	95 16 3	7,377 11 3		
					348	51,438 - -
COMMISSIONED OFFICERS OF ARTILLERY:						
Captains — having higher rank by Brevet (Majors)	5	- 14 1	257 - 5	1,285 2 1		
Captains — not having - ditto - - -	19	- 12 1	220 10 5	4,189 17 11		
First Lieutenants — above seven years' service	8	- 7 10	142 19 2	1,143 13 4		
First Lieutenants — under - - ditto - -	28	- 6 10	124 14 2	3,491 16 8		
Second Lieutenants	16	- 5 7	101 17 11	1,630 6 8		
					76	11,741 - -
Carried forward	-	- - -	- - -	- - -	531	87,344 - -

APPENDIX, No. 2.—EXPLANATORY STATEMENT (B.)—*continued.*

RANK.	Number.	PAY OF EACH RANK. Daily. £. s. d.	Annual. £. s. d.	For the Whole. £. s. d.	Total Number.	TOTAL AMOUNT. £. s. d.
Brought forward	-	-	-	-	531	87,344 - -
NON-COMMISSIONED OFFICERS AND PRIVATES OF LIGHT INFANTRY:						
Provost Serjeants	4	- 2 8	48 13 4	194 13 4		
Colour Serjeants	116	- 2 6	45 12 6	5,292 10 -		
Serjeants	568	- 2 -	36 10 -	20,732 - -		
Armourer Serjeants	4	- 5 -	91 5 -	365 - -		
Schoolmaster Serjeant	1	- 5 6	100 7 6	100 7 6		
Ditto	3	- 4 -	73 - -	219 - -		
Corporals above 14 years' service	—	—	—	—		
Corporals under ditto	696	- 1 4	24 6 8	16,936 - -		
Privates above ditto	31	- 1 2	21 5 10	660 - -		
Privates under ditto	11,626	- 1 -	18 5 -	212,174 10 -		
Drummers	111	- 1 1¾	20 18 2¾	2,321 3 5		
Ditto	237	- 1 1	19 15 5	4,685 13 9		
					13,397	263,681 - -
NON-COMMISSIONED OFFICERS AND GUNNERS OF ARTILLERY:						
Serjeants attending the Laboratory	2	- 2 10	51 14 2	103 8 4		
Colour Serjeants	24	- 3 4	60 16 8	1,460 - -		
Provost Serjeants	1	- 3 6	63 17 6	63 17 6		
Serjeants	164	- 2 10	51 14 2	8,480 3 4		
Scoolmaster Serjeant	1	- 3 -	54 15 -	54 15 -		
Corporals above 14 years' service	—	—	—	—		
Corporals under ditto	144	- 2 2	39 10 10	5,694 - -		
Bombardiers above ditto	—	—	—	—		
Bombardiers under ditto	120	- 2 -	36 10 -	4,380 - -		
Gunners above ditto	14	- 1 5¼	26 4 8¼	367 5 7		
Gunners under ditto	2,554	- 1 3¼	23 3 10¼	59,234 3 7		
Drummers above ditto	1	- 1 5¼	26 4 8¼	26 4 8		
Drummers under ditto	47	- 1 3¼	23 3 10¼	1,090 1 2		
					3,072	80,954 - -
Good Conduct Pay for 6,003 Men				- - -	- -	15,078 - -
PRIZES FOR GOOD SHOOTING AT THE FIVE DIVISIONS:						
Marksmen — 5 First Prizes				22 16 3		
Marksmen — 50 Second ditto				152 1 8		
Marksmen — 215 Third ditto				327 2 1		
					- -	502 - -
Beer Money for 8,694 Men				- - -	- -	13,222 - -
Excess Cost of Bread and Meat, beyond the 4½ *d.* a day charged as the fixed Cost of the Compound Ration				- - -	- -	10,000 - -
RECRUITING EXPENSES:						
Expenses (exclusive of Levy Money) on account of Recruits to be raised at Recruiting Stations, including Casualties in Japan, &c.				3,005 9 -		
Levy Money for 950 Ordinary Recruits, at £. 3. 6 *s.* each				3,135 - -		
RECRUITS ENLISTED AT HEAD QUARTERS:		£. s. d.	£. s. d.			
Privates — Ordinary 250 Recruits, at		2 9 6 each	618 15 -			
Privates — Militia Nil		- - -	- - -	633 11 -		
Drummers raised to the ranks, 6 at £. 2. 2. 0. each		- - -	12 12 -			
Ditto (attestation) 44 at 0. 1. 0. ,,		- - -	2 4 -			
			£.	6,774 - -		
ADDITIONAL RECRUITING EXPENSES:						
Bounty for 400 Marines re-enlisting for further service, at £. 3 per Man				1,200 - -		
Free Kit for 400 Marines, at £. 4 per Man				1,600 - -		
					- -	9,574 - -
Colonial Pay and Field Allowances of Marines in Japan and San Juan				- - -	- -	11,000 - -
MARINE CONTINGENT EXPENSES AND ALLOWANCES; viz.:						
Allowances to Pay-Captains, to Marines acting as Divisional Clerks, and Savings Banks' Clerks; Allowances in aid of Divisional Mess, Forage Money, Non-effective and Contingent Allowances to the Officers of the Marine Artillery having the Command of Companies; Petty Allowances to Officers of Marines, Billet Money, Marching Money &c. &c.				- - -	- -	16,500 - -
				TOTAL	17,000	507,855 - -

Appendix, No. 3.

A RETURN, giving the Items of Expenditure in the Year 1863-64, the last Financial Year closed, on account of Marine Contingencies and Allowances

	£.	s.	d.
Allowances to Pay Captains	679	10	–
Ditto to Marines acting as Divisional Clerks	2,458	3	–
Forage Money	2,377	3	8
Non-effective and Contingent Allowances to the Officers of Artillery having the command of Companies, and Petty Allowances to Officers of Marines	954	12	–
Billet and Lodging Money, Marching Money, Conduct Money, and Family Allowances	3,731	14	–
Allowances to Acting Quartermasters and Adjutants	744	9	5
Allowances in Aid of Divisional Mess	2,175	–	–
Contingent Allowances to Officers and Men; per-centage to Divisional Paymasters on their Disbursements; Allowance for House-rent to the Staff of the Royal Marine Office, and Sundry Contingent Expenses	5,253	–	4
Total Expenditure for the Year 1863-64 £.	18,373	13	–

Appendix, No. 4.

Statement of the whole Charge on Account of the Corps of Royal Marines, included under the several Votes of the Estimates.

		Under Vote.	
		No.	£.
For the Wages, &c. of the Marines		1	507,855
For Victuals and Clothing of the Marines		2	240,386
For Salaries and Contingent Expenses of the Establishments at the several Marine Divisions and Infirmaries		6	19,566
For the Wages of Matrons, Nurses, &c. at the several Marine Infirmaries		8	4,808
For the Wages, Clothing, &c. of the Metropolitan Police Force at the several Marine Infirmaries		8	839
For new Works, and Repairs of Buildings at the Marine Divisions and Infirmaries		11	70,405
For Medical Attendance, Medicines, &c.		12	12,000
For Half-Pay of Marine Officers		14	55,873
For Pensions, viz.:	£.		
To Marine Officers for Good and Meritorious Services	600		
To Marines for Conspicuous Bravery	20		
To Commissioned and Non-Commissioned Officers (for Wounds)	1,161		
To Widows and Relatives of Marine Officers Slain, &c.	170		
To Widows of Marine Officers	11,518		
Pensions and Gratuities to Marines (Out-Pensioners of Greenwich Hospital)	92,736		
		15	106,205
Total		£.	1,017,937

Appendix, No. 5.

STATEMENT, showing the Appropriation of the Messengers, &c., in the Departments of the Principal Officers, &c.

	NUMBER.					Number of Persons attended upon.	Number of Rooms and Repositories attended.
	On Salary.			Fixed Salary, and on Day Pay.	Total.		
	1st Class.	2d Class.	3d Class.				
ad Messenger - - -	–	–	–	–	1		
ntroller of the Navy's Department - - - - - -	1	1	2	–	4	49	30
countant General's Department	1	6	12	3	22*	194	86
rekeeper General's Department	–	3	1	–	4	31	28
mptroller of Victualling Department - - - - - -	1	2	4	1	8	55	33
dical Director General's Department - - - - - -	1	–	2	–	3	17	18
rector of Transports' Department - - - - - -	–	–	3	–	3	25	12
rector of Works' Department -	–	1	–	–	1	13	11
gistrar of Contracts' Office -	–	-	2	–	2	8	7
rector of Education for the Admiralty - - - - - -	(Attended by a Messenger of the Accountant-General's Department) - - - - - - - - - -					1	2
	4	13	26	4	47	393	227
t-door Messengers - - - -	–	–	–	3			
sistant and Boy Messengers for General Duties - - - -	–	–	–	5			
bourers and Temporary Labourers	–	–	–	5			
rter - - - - - - -	1	–	–	–			
tto for Controller of Navy's Department - - - - -	–	–	1	–	19	—	—
sistant Porter - - - -	–	1	–	–			
stman - - - - - -	1	–	–	–			
mplighter - - - - -	–	–	1	–			
ptford and Woolwich, Messenger	–	–	–	1			
Total Number - - -	6	14	28	18	66	—	—
ead Messenger - - - -	–	–	–	–	1	—	—

* Several employed in tracing Muster Books.

Appendix, No. 6.

Return of the Expenditure in the Year 1863–64 (the last Financial Year closed) for Rewards, Experiments, &c., for Scientific Purposes.

	£.	s.	d.
Annual Allowance to Clocksmith for taking charge of the Time Signal Ball at the Royal Naval Yard, Deal	15	–	–
Gratuity to Mr. W. Newby, Deal, for his assistance in keeping the Time Ball Machinery in order	5	–	–
Allowance to Optician for managing the Time Ball at Mount Wise, Devonport	25	–	–
Payments for Cases of Mathematical Instruments for the use of the Apprentices' Schools in Her Majesty's Dockyards	50	8	–
Payments to Computers engaged in Calculations connected with Magnetic Storms, &c.	79	–	–
Payment to Mr. Hugh Breen for investigation of the Moon's Diameter, from Occultations observed at Cambridge, from 1830 to 1835; and at Greenwich, from 1836 to 1860	30	–	–
Payment to Mr. Hugh Breen for Reduction of the Planatory Observations at Greenwich, from 1831 to 1835	150	–	–
Salary and Expenses of Mr. Gustav Mann, Botanist, Exploring the Forests on the West Coast of Africa, between 1 April and 23 October 1863	159	16	7
Total Expenditure, in the Year 1863–64 £.	514	4	7

Appendix, No. 7.

Statement of the Rates of Surveying Pay and Lodging Money of Surveying Officers, provided for in the Estimates of 1865–66.

Rank.	Surveying Pay (Daily Rate).	Lodging Money (Daily Rate).
Captains	From 13 *s.* 6 *d.* to 20 *s.*	From 3 *s.* 6 *d.* to 8 *s.* 6 *d.*
Commanders	„ 8 *s.* to 20 *s.*	At 6 *s.*
Staff Commanders	„ 8 *s.* to 15 *s.*	From 3 *s.* 6 *d.* to 5 *s.*
Lieutenants	„ 5 *s.* to 6 *s.*	—
Paymasters	„ 7 *s.* to 8 *s.*	At 3 *s.* 6 *d.*
Masters	„ 6 *s.* to 15 *s.*	From 3 *s.* 6 *d.* to 7 *s.* 6 *d.*
Sub-Lieutenants	„ 3 *s.* to 4 *s.*	—
Second Masters	„ 4 *s.* to 8 *s.*	From 3 *s.* 6 *d.* to 6 *s.* 6 *d.*
Midshipmen	At 4 *s.*	—
Masters' Assistants	„ 4 *s.*	—
Civilians	From 6 *s.* to 12 *s.*	At 7 *s.* 6 *d.*

Appendix, No. 8.

Note.—Showing the Surveys in Progress.

HOME SURVEYS.

England
- East Coast.
- Coast Generally.
- Portsmouth Bar.

Channel Islands.

FOREIGN SURVEYS.

- Adriatic.
- Malta Channel.
- China and Japan.
- China Sea Shoals.
- Vancouver's Island.
- Newfoundland.
- Bermuda.
- West Indies.
- Bay of Fundy.
- Cape of Good Hope.
- Coast of Victoria, Australia.
- Ditto South Australia.
- Ditto New South Wales.
- Ditto Queensland.

Appendix, No. 9.

STATEMENT of the Number and Description of Workmen authorised as the Establishments at the several Dock Yards.

scription of Workmen, &c.	Deptford.	Woolwich.	Chatham.	Sheerness.	Portsmouth.	Devonport.	Pembroke.	Total.
	No.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
wrights and Appren- ces - - - -	255	461	553	497	848	807	381	3,802
lkers and Appren- ces - - - -	13	35	51	39	78	76	28	320
ers - - - -	25	68	89	70	147	136	53	588
yers - - - -	8	22	35	9	80	66	41	261
hs and Apprentices kmen at Millwright's	42	105	140	123	187	184	77	856
iop and Apprentices kmen at Block, Saw, d Metal Mills -	4	6	69	18	69	48	18	232
gers - - - -	12	21	93	15	64	13	25	243
nakers and Appren- ces - - - -	2	45	58	92	172	148	3	520
ners and Apprentices	17	14	20	17	37	29	1	135
er Trades - -	- -	1	116	1	97	118	- -	333
urers - - -	42	72	109	83	116	123	42	587
	69	115	117	100	203	195	87	886
Establishment - -	489	963	1,450	1,064	2,098	1,943	756	8,763
d Labourers, 1st lass, entitled to Pen- ons - - - -	41	157	90	37	145	257	91	818
ernumerary Ship- rights at Pembroke	- -	- -	- -	- -	- -	- -	30	30
	530	1,120	1,540	1,101	2,243	2,200	877	9,611
	£.	£.	£.	£.	£.	£.	£.	£.
unt of Wages - £.	32,539	68,302	97,858	71,233	142,680	135,282	54,244	602,138

STATEMENT of the Distribution of Hired Artificers, Labourers, &c., in the several Dock Yards.

Description of Workmen, &c.	Deptford.	Woolwich.	Chatham.	Sheerness.	Portsmouth.	Devonport.	Pembroke.	Haulbowline.	Total.
	No.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
d Artificers and Labourers	263	573	1,666	186	1,675	309	276	12	4,960
d Labourers, 1st Class ot entitled to Pensions) -	76	125	- -	72	81	63	38	- -	455
d Coppersmiths, &c., at rtsmouth Yard, to make ant's Condensers - -	- -	- -	- -	- -	45	- -	- -	- -	45
d Spinners, Labourers, d Boys, for getting up ore of Yarn, &c. - -	- -	- -	124	- -	29	129	- -	- -	282
d Line and Twine Spin- rs (Women) - -	- -	- -	- -	- -	- -	7	- -	- -	7
ur Women - - -	- -	15	5	4	7	12	- -	- -	43
Total - - -	339	713	1,795	262	1,837	520	314	12	5,792
	£.	£.	£.	£.	£.	£.	£.	£.	£.
unt of Wages - £.	15,457	37,956	85,093	9,561	96,074	22,734	13,550	500	280,925

APPENDIX, No. 9—*continued.*

STATEMENT of the NUMBER and DESCRIPTION of WORKMEN estimated for in the STEAM FACTORIES at WOOLWICH, SHEERNESS, PORTSMOUTH, and DEVONPORT.

DESCRIPTION OF WORKMEN, &c.	Woolwich.	Sheerness.	Portsmouth.	Devonport (Keyham).	TOTA
	No.	*No.*	*No.*	*No.*	*No*
Draughtsmen, Writers, &c.	12	11	14	12	4
Assistant Timekeeper and Collector of Work	4	4	4	4	1
Leading Man of Stores	1	1	1	1	
Store Porters, Messenger, Boys, &c.	4	5	4	5	1
Engine-keepers	2	4	10	9	2
Pattern-makers, including Leading Men, Assistants, and Boys	18	15	34	23	9
Fitters and Erectors, Assistants, and Boys	184	164	209	170	72
Boiler-makers, Assistants, and Rivet Boys	250	170	259	248	92
Engine-smiths, Hammermen, &c.	32	35	40	36	143
Founders	33	24	60	36	153
Coppersmiths	21	27	28	18	94
Millwrights	8	2	28	12	50
Painters	2	1	4	2	9
Labourers	158	107	130	194	589
TOTAL Number	729	570	825	770	2,894
	£.	£.	£.	£.	£.
Amount of Wages £.	43,600	35,660	46,000	46,000	171,26

STATEMENT of the NUMBER and DESCRIPTION of WORKMEN authorised as the ESTABLISHMENTS at the several VICTUALLING YARDS.

DESCRIPTION OF WORKMEN.	Royal Victoria.	Royal Clarence.	Royal William.	Haulbowline.	TOTAL
	No.	*No.*	*No.*	*No.*	*No.*
Coopers and Apprentices	64	19	19	1	103
Sawyers	4	2	2	–	8
Blacksmiths	6	5	4	–	15
Millers	7	5	4	–	16
Bakers and Bakers' Boys	21	17	18	–	56
Other Trades	47	17	14	3	81
Leading Men of Labourers	7	2	2	1	12
Labourers	72	21	22	8	123
TOTAL Number	228	88	85	13	414
	£.	£.	£.	£.	£.
Amount of Wages £.	22,131	6,339	6,509	1,260	36,239

Appendix, No. 10.

DETAILED STATEMENT of the Sums required for Works under £. 500 each, taken under Vote No. 11, "New Works, Buildings, Machinery, and Repairs."

Establishment.	Description of Work.	Amount.	Page.
		£.	
Deptford - -	Wood Block Paving to Slip No. 4 - -	400	
	Roofing over Mahogany Stacks - - -	200	
	Altering Roof to Joiner's Shop - - -	300	
	Renewing Plank Shed - - - - -	200	
	Total - - - £.	1,100	62
Woolwich - -	Continuing Tramway to Weighbridge - -	40	
	Cast Iron Revolving Sheaves for Basin - -	45	
	Total - - - £.	85	62
Chatham - -	Completing additional Accommodation for Spinning Machinery - - - - -	265	
	One Privy between Docks - - - -	110	
	Altering Lavatory at Police Station - -	20	
	Total - - - £.	395	63
Sheerness - -	Additional Tramways - - - - -	400	
	Extension of Iron Racks - - - -	180	
	Roof over Water Tank at Saw Mills - -	110	
	Hood to 4-ton Crane on Sea Wall - - -	30	
	Re-covering Roof to Paymaster's Office at Naval Barracks - - - - -	120	
	Alterations to Berthing at Stern of No. 2 Dock	90	
	Renewing Penstocks - - - - -	220	
	Water Closet adjoining Colour Loft - -	15	
	Removing Mud from Basins - - - -	400	
	Total - - - £.	1,565	63
Portsmouth - -	Privy at No. 2 Dock - - - - -	200	
	Ring Bolts and Bollards for Docks - -	250	
	Stancheons and Chains at Jetties - - -	375	
	Gas Fittings generally - - - - -	200	
	Store for Block Shells - - - - -	60	
	Snatch Blocks and Capstan Bases - - -	160	
	Renewing Deck of Sheer Jetty - - -	100	
	Lock-up at Smithery - - - - -	55	
	Raising Capstans at No. 8 Dock - - -	55	
	Footpath outside the Dockyard - - -	45	
	Renewing Paving in Yard - - - -	150	
	Platform, Unpacking Room, and Extending Gymnasium Room, Royal Naval College -	165	
	Total - - - £.	1,815	64
Devonport - -	Additional Penstock to Dock No. 1 - -	210	
	Cleaning Outer Mast Pond - - - -	460	
	Repairing and renewing Paving at ditto -	300	
	Repairing Paving at Fore-street - - -	250	
	Total - - - £.	1,220	64
Keyham - -	Extension of Railway to East Side of South Basin - - - - - - - -	330	
	Gas Fittings throughout the Yard - - -	150	
	Glass Windows in Working Sheds - -	60	
	Galleries for Workmen's Tool Chests in Shed, South End of Yard - - - - -	100	
	Total - - - £.	640	65

Appendix, No. 10.—Detailed Statement of the Sums required for Works, &c.—*continued.*

Establishment.	Description of Work.	Amount.	Page.
		£.	
Pembroke - -	Shed for Machinery - - - - - -	40	
	Extension of Railways - - - - -	300	
	Improvement of Yard Drainage and Roads -	150	
	Removal of Mud from Dock Entrance - -	70	
	Boom Fences at Slip No. 1, and Boat Slip -	100	
	Alterations to Police Quarters - - -	90	
	Privy and Urinal rear of Chapel - - -	50	
	Enlargement of Muster Office - - -	45	
	Bins and Lockers in Storehouse - - -	50	
	Total - - - £.	895	65
Haulbowline - -	Planting Hospital Ground - - - - -	25	
	Repairs to Round house - - - -	30	
	Fire-place and Water-closet in Infectious Ward	70	
	New Scullery adjoining Kitchen - - -	25	
	Two Water-closets in Officers' Quarters - -	100	
	Total - - - £.	250	66
Lewes (Naval Prison).	Forming Exercising Ring in Yard for Prisoners in solitary confinement - - - - -	70	
	Total - - - £.	70	66
Royal Victoria Yard at Deptford.	Wood Block Paving on Wharf, and Rolling Way - - - - - - - - -	110	
	Total - - - £.	110	66
Royal Clarence Yard at Gosport.	Urinal adjacent to the Landing-place - -	60	
	Total - - - £.	60	66
Woolwich Hospital	Two Smoking-rooms for convalescent Patients	255	
	Converting Workshops into a Store for Coals -	65	
	Iron Fence top of Bastion - - - - -	15	
	Re-forming Pathways with tarred Pavement -	100	
	Range for Kitchen, Infectious Wards - -	35	
	Patent Grate for No. 1 Ward - - -	10	
	Total - - - £.	480	67
Chatham Hospital -	New Ironing Stove - - - - - -	25	
	Drying Closet - - - - - - -	15	
	Clothes Lift - - - - - - - -	10	
	New Baths in centre Pavilion - - -	85	
	Hot Water Apparatus for Washhouse - -	75	
	Padded Cabins for Lunatics - - - -	100	
	Enlarging the Receiving-room - - -	40	
	Altering Matron's Store-room - - -	25	
	Total - - - £.	375	67
Haslar Hospital -	Counter, Presses, and Fittings for Dispensary Laboratory - - - - - - - -	105	
	Total - - - £.	105	67
Plymouth Hospital	Additional Baths - - - - - - -	150	
	Mess-house and Quarters for Surgeon - -	200	
	Total - - - £.	350	67

Appendix, No. 10.—Detailed Statement of the Sums required for Works, &c.—*continued.*

Establishment.	Description of Work.	Amount.	Page.
		£.	
Yarmouth Hospital	Kitchen, Scullery, Cook's Store, and Service-Lobby	495	
	Extending Airing Shed	200	
	Re-constructing Water-closets and Urinals	300	
	Converting Privies into Water-closets	90	
	Renewing Water-closets to Pavilion No. 1, and Servants' Privies	200	
	Enlarging Drying-room, including new Drying Apparatus	430	
	Total £.	1,715	67
Woolwich Marine Barracks.	Raising Commissariat or petty Suttler's Shop	395	
	Extending Fire Main	390	
	Paving Road at Coal-yard	115	
	Cleaning Benches	105	
	Iron Posts for Drying-ground	15	
	Substituting Wood for Asphalted Floors in Soldiers' Quarters	185	
	Ventilating Soldiers' Privies	45	
	Total £.	1,250	68
Chatham Barracks	Enlarging Doorway of Ante-room	20	
	Total £.	20	68
Forton Barracks	Recreation-room over Canteen	280	
	Alterations to Infants' School-room	30	
	Enlargement of Boys' School-room	485	
	Converting Sergeants' Lobbies into Rooms	315	
	Drying Apparatus and Wringing Machine for Wash-house	245	
	Total £.	1,355	68
Marine Artillery Barracks (Eastney).	Connecting Privy of Ravelin with Main Sewer (Fort Cumberland)	70	
	Total £.	70	68
Plymouth Barracks	Renewing Deck of Gun Drill Battery at Devil's Point	185	
	Additional Lamp in Passage, rear of South Wing	5	
	Raising Boundary Wall to Marine Infirmary	5	
	Total £.	195	68
Gibraltar Naval Yard	Gas Mains and Fittings	230	
	Total £.	230	69
Malta Naval Yard	For Purchase of House near French Prison	450	
	Additional Fives Court	50	
	Forming Ground for Quoits	70	
	Improving Landing-place and forming Roadway to Parade Ground	70	
	Total £.	640	70

Appendix, No. 10.—Detailed Statement of the Sums required for Works, &c.—*continued.*

Establishment.	Description of Work.	Amount.	Page.
		£.	
Bermuda Naval and Victualling Yards.	Removal of Coral Heads in Ship Channel -	200	
	Sanitary Improvements to Officers' Dwellings	130	
	Eight Porches to Mechanics' Quarters - -	120	
	Wall from Yard Gate to Wharf - - -	35	
	New Fence to Spar Yard - - - -	50	
	Total - - - £.	535	71
Jamaica Naval and Victualling Yards.	Coal Depôts, Nos. 1 and 2 - - - -	165	
	Guard-house and Cook-houses, Officers' and Men's Quarters - - - - - - -	150	
	Total - - - £.	315	71
Ascension - -	Extending Sanatorium at the Mountain, for Officers and Men of the Establishment -	215	
	Additional Office Accommodation for Captain in charge and Clerks - - - - -	65	
	Cleaning and deepening Turtle Ponds - -	90	
	New Roof to St. George's Tank - - -	290	
	New Tunnel and Cutting for an additional Supply of Water - - - - -	200	
	Converting Subaltern's Cottage into Sick Quarters for Officers - - - - - -	100	
	Improving Ventilation and Ceiling, Hospital Ward - - - - - - - -	50	
	Adapting Rooms at Hospital for Officers -	200	
	Removing Privies to leeward of Hospital -	50	
	Paving Verandah with Cement - - -	20	
	New Water Tank to contain 20 tons - -	60	
	Barracks for Marines - - - - -	200	
	Total - - - £.	1,540	72
Cape of Good Hope Naval Yard.	New Store for Bread, Pork, and Beef - -	450	
	Removal of Coal-shed - - - - -	300	
	Total - - - £.	750	72
Trincomalee - -	Repairs to Captain's Wharf or Jetty - -	450	
	Total - - - £.	450	72
Malta Victualling Yard.	Gas Fittings including Residences - - -	280	
	Total - - - £.	280	73
Malta Hospital -	Reception Room - - - - - - -	250	
	Fitting up Centre Building as Wards for Patients - - - - - - - -	380	
	Passage to Wash-house - - - - -	20	
	Total - - - £.	650	74
Jamaica Hospital -	Completion of Clerk's House - - - -	435	
	Total - - - £.	435	74
Cape of Good Hope Hospital.	Re-roofing Wings of Hospital - - -	400	
	Dead-house and Dissecting-room - - -	155	
	New Verandah to Hospital - - - -	180	
	Total - - - £.	735	74

Appendix, No. 11.

DETAILED STATEMENT of the SUMS required for Ordinary and Particular REPAIRS and PAINTING, taken under Vote, No. 11—New Works, Buildings, Machinery, and Repairs.

	Class 1. Dwellings.	Class 2. Offices.	Class 3. Workshops.	Class 4. Storehouses.	Class 5. Docks.	Class 6. Slips.	Class 7. Wharf Walls, Boundary Walls, &c.	Class 8. Paving, Drains, &c.	Class 9. Miscellaneous.	Class 10. Gas Fittings.	TOTAL.	Page of Estimate.
HOME.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Naval Yards:												
Deptford	330	95	350	235	70	100	75	375	45	25	1,700	62
Woolwich	245	120	500	270	215	355	50	90	145	110	2,100	62
Chatham	260	190	2,645	265	175	525	260	280	280	20	4,900	63
Sheerness	280	180	440	460	190	70	190	150	30	260	2,250	63
Portsmouth, &c.	600	240	1,700	1,200	1,000	800	345	300	165	250	6,600	64
Devonport	500	140	1,740	415	505	50	105	450	75	20	4,000	64
Keyham	120	30	710	250	130	–	180	190	90	–	1,700	65
Pembroke	50	100	765	310	70	560	255	530	280	80	3,000	65
Outports:												
Haulbowline	305	150	70	140	–	–	40	65	130	–	900	66
Hobb's Point	10	–	–	–	–	–	–	–	10	–	20	66
Lewes Naval Prison	25	85	10	–	–	–	10	20	–	–	150	66
Victualling Yards:												
Royal Victoria	210	115	560	330	–	–	60	85	110	30	1,500	66
Royal Clarence	70	85	265	55	–	–	50	10	160	5	700	66
Royal William	–	10	280	80	–	–	–	30	100	–	500	67
Medical Establishments:												
Woolwich	–	200	–	–	–	–	20	30	245	15	510	67
Chatham	75	150	–	–	–	–	10	15	90	20	360	67
Haslar	200	480	–	60	–	–	305	50	385	20	1,500	67
Plymouth	150	200	–	35	–	–	30	55	170	10	650	67
Yarmouth	200	120	–	–	–	–	20	155	90	15	600	67
Marine Divisions:												
Deptford	70	20	–	–	–	–	–	40	10	–	140	68
Woolwich	1,350	30	–	–	–	–	20	25	550	25	2,000	68
Chatham	220	20	–	–	–	–	10	30	250	20	550	68
Forton	445	110	70	30	–	–	170	35	610	30	1,500	68
Eastney	145	–	–	–	–	–	–	–	255	–	400	68
Plymouth	620	115	15	–	–	–	–	15	135	–	900	68
Mill Bay	45	–	–	–	–	–	–	5	100	–	150	68
Deal Depôt	200	35	–	–	–	–	–	30	75	10	350	69
Coast Guard	7,000	–	–	–	–	–	–	–	–	–	7,000	69
Admiralty Offices	800	4,000	–	–	–	–	–	–	–	200	5,000	69
FOREIGN.												
Naval Yards:												
Gibraltar	60	95	–	40	–	–	105	–	–	–	300	69
Malta	260	45	80	260	50	–	175	90	40	–	1,000	70
Bermuda Naval and Victualling	280	25	165	250	–	–	20	40	20	–	800	71
Halifax	390	5	5	60	–	–	500	90	–	–	1,050	71
Jamaica Naval and Victualling	75	15	60	65	–	–	85	45	355	–	700	71
Antigua	60	25	35	150	–	–	10	5	15	–	300	72
Ascension	80	20	50	30	–	–	10	20	40	–	250	72
Cape of Good Hope	100	30	35	120	–	–	90	45	30	–	450	72
Trincomalee	50	10	40	100	–	–	15	15	20	–	250	72
Hong Kong	20	10	110	70	–	–	50	20	20	–	300	73
Shanghae	–	20	10	200	–	–	–	–	70	–	300	73
Victualling Yards:												
Gibraltar	50	–	10	40	–	–	–	–	–	–	100	73
Malta	45	20	45	40	–	–	15	15	20	–	200	73
Halifax	50	10	–	15	–	–	25	–	–	–	100	73
Cape of Good Hope	35	–	55	20	–	–	30	10	–	–	150	73
Medical Establishments:												
Lisbon	40	100	–	–	–	–	–	–	10	–	150	74
Malta	140	220	–	20	–	–	45	20	55	–	500	74
Bermuda	140	145	–	–	–	–	20	20	5	–	330	74
Jamaica	45	60	–	–	–	–	40	–	105	–	250	74
Cape of Good Hope	50	70	–	10	–	–	25	45	–	–	200	74
TOTAL £.	16,495	7,945	10,820	5,625	2,405	2,460	3,465	3,540	5,390	1,165	59,310	

Appendix, No. 12.

A RETURN, giving an Analysis of the Expenditure, in the Year 1863–64 (the last Financial Year closed), for Contingencies.

	£.	s.	d.
Allowance to the Rev. J. K. Goldney, R.N., Chaplain of Greenwich Hospital, for superintending the issue of Religious Books to the Fleet	200	–	–
Payments to Professional Persons and others, for Special Services, &c.	1,022	17	5
Wages, &c. of Interpreters; Allowances for Lodging to Officers and Crews of Her Majesty's Ships detained on Shore; and Subsistence and Travelling Expenses, &c., of Naval Officers, &c., on Special Services	3,518	8	11
Expenses incurred on account of the Establishments of Her Majesty and the Royal Family	3,250	3	2
Postages by Captains, Paymasters, and Consuls; conveyance of Despatches; Quarantine Expenses, and Per-centage on Payments by Commission Agents, &c.	258	16	4
Wages of Petty Officers and Seamen employed as Signal Men between St. Ann's Head and Pembroke Dockyard	164	14	–
Freight of Specie for the use of Her Majesty's Ship	381	17	2
Expenses arising from the Illegal Detention of Vessels as Prizes during the Crimean War	764	2	5
Expenses arising from the conveyance and Stowage of Powder, and from the repair of Fire Arms, &c.	374	1	4
Dock dues, &c. on account of Her Majesty's Ship "Caledonia," whilst being fitted for Sea in the Victoria Docks, and Expense of Docking Her Majesty's Ship "Ariel," during repairs at Mauritius	698	12	5
Issue of the "Sailors' Home Journal" and "Naval Chronicle" to the Fleet; Gun Shot Rewards; Rent of a Drill Ground and Rifle Range for Her Majesty's Ship "Cambridge"; Expenses incurred by Seamen while engaged on Musketry Practice at Hythe; Payment in full liquidation of all claims for certain Stores supplied to Her Majesty's Ship "Orpheus," at Chatham; Entertainment on board the "Pioneer," of Sir G. F. Bowen, Governor of Queensland; and other Contingent Expenses	1,026	9	2
Total Expenditure for Contingencies in the Year 1863–64 - £.	11,660	2	4

AN ACCOUNT of the NAVAL OLD STORE MONEYS and EXTRA RECEIPTS brought to Account between the 1st April 1863 and the 31st March 1864, and paid over Quarterly to the Exchequer, instead of being appropriated in aid of the Naval Grants on the Estimates, pursuant to Directions contained in the Treasury Minutes of 2d May 1848 and 12th December 1863.

HEADS OF OLD STORE MONEYS AND EXTRA RECEIPTS.	Amount of Old Store Moneys.	Amount of Extra Receipts.	TOTAL.	VOTE of the Navy Estimates under which formerly the Credits in Aid were appropriated.
	£ s. d.	£. s. d.	£. s. d.	
Old Seamen's Clothing, Marine Stores, &c. (Sales)	11,158 18 –	- - -		
Repayments for Marine Service (Supplies)	- - -	89 16 5		
Discharges of Seamen and Marines	- - -	7,969 12 3		
Barrack Schools (Contributions towards Education)	- - -	156 12 11	19,374 19 7	No. 1.
	11,158 18 –	8,216 1 7		
Old Stores, Victualling (Sales)	36,227 6 7	- - -	36,227 6 7	No. 2.
Sale of Charts	- - -	4,899 – 4		
Instruction of Marine Cadets	- - -	650 19 3	5,549 19 7	No. 5.
Barrack Rents (Rents of Canteens and Shops)	- - -	218 2 4	218 2 4	No. 6.
Old Stores, Naval (Sales)	59,323 15 2	- - -		
Proceeds of the Sale of Old Ships	40,709 15 9	- -		
Sale of Ships	- - -	38,457 16 8		
Per Centage on Cabin and Superintendent's Furniture, for its use	- - -	2,389 10 1	180,957 11 5	No. 10.
Repayments, Naval (Supplies of Stores)	- - -	40,076 13 9		
	100,033 10 11	80,924 – 6		
Old Stores, Medical (Sales)	273 4 7	- - -		
Repayments, Medical (Supplies of Stores)	- - -	590 6 5	863 11 –	No. 12.
Penalties, Fines, &c.	- - -	1,550 3 9		
Sale of Naval Property	- - -	505 12 10		
Rents of Naval Premises	- - -	5,292 13 10		
Per Centage on Port Admirals' Furniture, for its use	- - -	282 4 10	8,323 17 5	No. 13.
Receipts for Work done at Lewes Naval Prison	- - -	263 10 6		
Miscellaneous Receipts	- - -	429 11 8		
Contributions from Naval Prize Fund (under 13 & 14 Vict. c. 40)	- - -	5,000 – –	5,000 – –	No. 15.
Old Stores, Army Service (Sales of Transport Stores)	1,253 7 2	- - -		
Repayments, Army Service (Victualling Troops on board Her Majesty's Ships, &c.)	- - -	16,248 4 6		
Less, Sale of Steam Tugs, Transport Service	- - -	*137 7 9*		
(Debit Balance arising from Payment of the Claim by the India Office, made on 30th April 1863, for Commission on, and Expenses of Advertising the Sale of the "Armenian," chargeable to this head of Receipt, to which the proceeds of the Sale of the Ship were credited in 1862.)			17,364 3 11	No. 17.
£.	1,253 7 2	16,110 16 9		
Old Store Moneys	£. 148,946 7 3			
Extra Receipts	124,933 4 7		£. 273,879 11 10	

Admiralty,
15 February 1865.

J. Beeby,
Accountant General of the Navy.

NAVY ESTIMATES,

FOR

THE YEAR

1865-66,

WITH APPENDIX.

[Account of Naval Old Store Moneys and Extra Receipts in 1863-64.]

(Presented to Parliament by Command of Her Majesty.)

Ordered, by The House of Commons, *to be Printed,*
17 *February* 1865.

[*Price* 1 *s.* 6 *d.*]

Under 16 *oz.*

SUPPLEMENTARY ESTIMATE

OF

HER MAJESTY'S NAVY,

FOR THE YEAR 1865-6.

AN ESTIMATE of the Sum required to defray the CHARGES which shall come in course of Payment in the Year ending the 31st March 1866, under the following head of the ANNUAL ESTIMATES, viz.:

No. 18. GREENWICH HOSPITAL.

	£.
For the Establishment of the Hospital and Infirmary, from the 1st October 1865 - - - - - - - - - - - - - - - -	34,000
For the Establishment of the School, from the same date - - - - -	11,500
For Pensions to Flag Officers, and other Officers, from the same date -	915
For Pensions and Allowances to 3,000 Seamen, from the same date -	17,000
For Gratuities to Widows of Seamen, from the same date - - - -	500
£.	63,915

The whole Charge Amounts to the Sum of Sixty-three Thousand Nine Hundred and Fifteen Pounds.

Admiralty, 15 June 1865.

SOMERSET.
HUGH C. E. CHILDERS.

Note.—This Estimate will be given in greater detail in future years.

NAVY.

SUPPLEMENTARY ESTIMATE

OF

HER MAJESTY'S NAVY,

FOR THE YEAR 1865–6.

No. 18. GREENWICH HOSPITAL.

(Presented to Parliament by Her Majesty's Command.)

Ordered, by The House of Commons, *to be Printed,*
15 *June* 1865.

NAVY ESTIMATES.

RETURN to an Order of the Honourable The House of Commons, dated 3 March 1865; —*for*,

COPY "OF

MEMORANDUM

OF

PROPOSED CHANGES IN THE ARRANGEMENT

OF THE

NAVY ESTIMATES."

Admiralty, 3 March 1865.

C. H. PENNELL, Chief Clerk.

(Mr. Childers.)

Ordered, by The House of Commons, *to be Printed*, 3 *March* 1865.

SCHEDULE.

	Date.	Page.
No. 1.—Admiralty Order to Accountant General of the Navy (with three enclosures) - - - - - -	14 Feb. 1865	3
No. 2.—Accountant General to the Secretary of the Admiralty - - - - - - - - - -	2 March 1865	9

No. 1.

Admiralty, 14 February 1865.

Accountant General.

With reference to former correspondence respecting the proposed alterations in the arrangement of the Navy Estimates, it appears to my Lords that it would be desirable to embody in a Paper, to be presented to Parliament, the principal changes which it had been in contemplation to make, in order that the Committee on Public Accounts may have an opportunity to consider them during the present Session.

My Lords therefore direct you to prepare a Paper showing the Votes affected by the changes stated in the accompanying Memorandum, as they would have appeared in the Estimates for 1865-66.

It will not be necessary to show the whole of the Establishments in the proposed Form, but the Abstract of each Vote should be given, with the detail of one of the Establishments.

This Paper will be presented to Parliament early in the Session.

By Command of their Lordships,

(signed) C. PAGET.

Enclosure No. 1.

MEMORANDUM of PROPOSED CHANGES in the ARRANGEMENT of the NAVY ESTIMATES.

I. Under the present form, the provision for the Pay, Allowances, and Wages of the Dockyards and Naval Yards is divided between—

Vote 1. Pay of the Superintendents and of their Retinues.
„ 2. Certain Allowances to ditto.
„ 6. Salaried Officers at Home Yards.
„ 7. Salaried Officers at Foreign Yards.
„ 8. Wages at Home Yards.
„ 9. Wages at Foreign Yards.

Similarly, the charge for Pay, &c. of the Victualling Yards is divided between Votes 6, 7, 8, and 9.

Medical Charges (exclusive of Medical Stores) are shown in Votes 6, 7, 8, and 9.

Transport Establishments in Votes 6 and 8.

It is proposed to bring together all such charges in Vote 6 for "Dockyards and Naval Yards," in Vote 7 for "Victualling Yards and Transport Establishments," in Vote 8 for "Medical Establishments," leaving Vote 9 for "Marine Divisions."

II. Martial Law and Law Charges are now divided between—

Vote 3. Judge Advocate and Legal Department.
„ 6. Naval Prisons at Home.
„ 7. Naval Prisons Abroad.
„ 13. (1) Courts Martial Expenses.
„ 13. (2) Conveyance of Prisoners.
„ 13. (3) Law Costs.

It is proposed to bring together all such charges in a new Vote (13); that Vote 14 should be "Miscellaneous Services;" and in order to make no change in the total number of Votes, to combine Pensions in one Vote (16).

Part 1. Military
„ 2. Civil
} Pensions.

III. It is proposed to provide under Vote 17 for the Pay, Allowances, Victuals, Coals, and Medicines of *Troop Ships*, deducting the amount from the Votes 1, 2, 10, and 12 respectively.

All the expenses of freight for the Army Department, except the building and repairs of Transports, would thus be shown in one Vote.

IV. It is proposed to provide for the current expenditure on account of Gas under the Votes for the different establishments using it, in the same way as for Water, and not as now under Vote 11—"New Works."

V. It is proposed to provide for the Rents of Public Buildings and Offices as a separate item (with details) under Vote 11.

VI. It is proposed to provide for the superintendence of Ships building by Contract as an item of Vote 10, Part 2, after "Ships building by Contract," instead of in the Miscellaneous Vote (13).

VII. It is proposed to show as reductions from the several Votes such of the Extra Receipts as should be credited to the Votes, if the principle recommended in the letters to the Treasury of the 30th June 1864 and 4th January 1865 were carried out.

In the Appendix to the Estimates would be given in the old form a comparison of Votes 6, 7, 8, and 9, with the provisions in the previous year.

Enclosure No. 2.

The Secretary of the Admiralty to the Secretary of the Treasury.

Sir, Admiralty, 30 June 1864.

With reference to the recent Regulations for prefixing a statement of Extra Receipts payable into the Exchequer to the Navy Estimates, my Lords Commissioners of the Admiralty desire me to address to you, for the consideration of the Lords Commissioners of Her Majesty's Treasury, the following observations which have suggested themselves upon this large and important question of Estimate and Account, and which they have embodied under the following heads :—

1. Present Practice.
2. Objection to Present Practice.
3. Proposed Method of Dealing with Present Anomalies.

No. 1. As to present varying modes of dealing with Naval Extra Receipt Moneys, my Lords would observe, under Vote 2 : "Victuals for Seamen," all repayments to the Naval Department by Foreign Governments and private individuals for supplies, out of stock, of provision and stores, are invariably carried to the credit of this Vote in order to supply the Naval Department with the means of meeting the extra naval purchases, which have been temporarily charged against this Vote, or to replenish the stock which has been correspondingly reduced by such issues.

Issues of Provisions and Victualling Stores on account of other branches of the Naval Service are likewise credited to this Vote.

Vote No. 5. "Scientific Branch."—Proceeds of the sales of Admiralty Charts to the Public are paid into the Exchequer.

Vote No. 8. "Yard Labour."—Repayments by other departments of the Government and Foreign Governments for works executed by dockyard workmen on their account, are carried to the credit of this Vote.

Vote No. 10. "Naval Stores."—Under this Vote two principles obtain, based upon no precise data, but dependent upon circumstantial considerations.

Repayments by Foreign Governments, and other Departments of Government, and Contractors for Shipbuilding for the Navy are in some instances, when the supplies of store are considered either exceptional in character or large in amount, carried to the credit of this Vote. In other cases, the repayments for supplies for similar services, wherein it would be extremely difficult to justify any difference between such and those above-mentioned in point of principle, are paid into the Exchequer as Naval Extra Receipts ; thus, under the same Vote, by arbitrary distinction, two modes of accounting are adopted.

Issues of Naval Stores to other branches of the Naval Service are carried to the credit of this Vote.

Vote No. 12. "Medicines, &c."—The same diversity of practice obtains under this Vote as under Vote 10.

Vote No. 17. "Army Department (Conveyance of Troops)."—Repayments by officers in aid of their messing expenses are carried to the credit of this Vote. Repayment by troops towards their messing on board ship are paid into the Exchequer. Casual repayments for bedding deficient upon passing Contractors' claims are also paid into the Exchequer.

No. 2.—As to objections to the present practice, my Lords think that it must be admitted, that in order to exhibit true and reliable Estimates and Accounts, an uniform principle should be observed in dealing with transactions of a similar character ; it consequently follows that when analogous services are sometimes treated as Naval Extra Receipts to be paid into the Exchequer, and at others, with no radical distinction in principle, are carried to the credit of the Vote, that neither the Estimates nor the head of expenditure, which both contains and excludes such transactions, can be fairly considered as giving a true statement

of the actual charges to be borne by the Vote. That this diversity of practice exists in the Naval Department, my Lords think it must be obvious from the particulars given under the different Votes enumerated in head No. 1.

No. 3.—My Lords now come to the proposed methods of dealing with the present anomalous system of accounting for Naval Extra Receipts; two modes suggests themselves:—

First. By taking provision in the Navy Estimates under the different Votes for gross Charges, whether incurred or not, primarily or ultimately, for the Naval Department, and paying over to the National Exchequer all sums repaid on account of supplies to, or works performed for Foreign Governments, other Departments of the Government, other branches of the Naval Service, stoppages from the pay of seamen for clothing issued to them, contributions by Army officers in aid of their messing, and casual provision supplies to private individuals.

The results of observing one uniform system as thus described, with reference to the repayments enumerated, would be to necessitate an extra provision to be made in the Navy Estimates, as based upon similar transactions for the year 1862–63, of 440,615 *l.*, including issues to other branches of the Naval Service, or, if exclusive thereof, 354,272 *l.*, as shown in the Memorandum (A.) attached hereto; my Lords submit, however, that although such an addition, unless absolutely necessary for the purpose of exhibiting the full amount of the Departmental Charges, would appear to be an obvious reason for not adopting this course, yet, on the other hand, their Lordships hold that the more serious objection to such a proceeding lies in the irregularity of making double provision in Estimates, presented to Parliament, for the same Services as well as for charges to be incurred for, and repaid by, private individuals and Foreign Governments.

(A.)

In the case of the first, not only would the Naval Department take provision in the Estimates for supplies to other Departments of the Imperial Government, but they, in turn, make equal provision for the Expenditure on account of such Services as constituting a final Departmental charge; the result, therefore, must be to show, not only in the various Estimates similar charges twice over, but also in the Parliamentary Account of Departmental Final Expenditure, to include again such double charges, thereby not only ultimately recording a double charge, but, at the same time, not showing the correct amount of each Departmental charge; of course, the same objection, so far as regards the accounting for such expenditure, would apply to charges incurred for Foreign Governments and private individuals, if the repayments thereof were made into the Exchequer.

My Lords consequently entertain strong objections to the adjustment of existing discrepancies, by the adoption of the practice of paying over to the Exchequer all Naval Extra Receipt Moneys.

Second. The other alternative, and which appears to my Lords the more correct course, would be to carry to the credit of the respective Navy Votes all repayments for supplies to, and works performed for, other Departments of the Imperial Government, Foreign Governments, and private individuals; supplies of Charts to the Public, and messing contributions of Troops on board ship, instead of, as at present, paying the amounts into the Exchequer; the immediate result of adopting this practice would be, to lessen the provision to be made in the Navy Estimates under certain Votes, as shown in the accompanying Statement (B.), by 103,000 *l.*; but the ulterior, and far greater, advantage, in their Lordships' opinion, would arise from the fact that both Departmental Estimates and Accounts would exhibit the Charge and Expenditure of the respective Departments.

(B.)

In conclusion, my Lords desire me to observe that it has been ascertained, on inquiry at the War Office, that this latter system prevails so far as regards that Department.

I am, &c.
(signed) *C. Paget.*

(A.)

CREDITS of NAVAL RECEIPTS to VOTES.

Memorandum:

IF it be intended in future to provide for gross charges or payments, under the respective Votes of the Navy Estimates, and to pay over to the Exchequer all repayments on account of supplies for Seamen's Clothing, Provisions and Stores for other Departments of Government, and other branches of the Naval Service, private individuals, and contributions by Army Officers for Messing, then basing such charges upon the Naval Expenditure for the year 1862–63, it will be necessary to make the following increased provision under the respective Votes, viz.:—

		£.
Vote No. 2.—Victuals, &c. for Seamen:		
Supplies to Garrisons Abroad	£. 70,134	
Home Department Convict Service	9,069	
Indian Government	742	
Other Sources, Cash Accounts, &c.	5,970	
		85,915
Other Branches of the Naval Service		33,593
	£.	119,508

If repayments into the Exchequer are to be restricted to supplies to other Departments of Government and private individuals, and not to include Admiralty inter-departmental repayments, then £. 85,915 will have to be provided for, and not £. 119,508.

Vote No. 10.—Naval Stores.		
Supplies to Indian Government	£. 14,536	
„ French Government	9,157	
„ Prussian Government	12,297	
		35,990
Other Branches of the Naval Service		51,693
	£.	87,683

If upon the same grounds as above, then £. 35,990 will have to be provided, instead of £. 87,683.

Vote No. 12.—Medicines, &c.:		
Supplies to Home Department (Convict Service)	£. 54	
Other Services	9	
		63
Other Branches of the Naval Service		1,057
	£.	1,120

If upon the same grounds as before stated, then only £. 63 will have to be provided instead of £. 1,120.

Vote No. 17.—Army Department (Conveyance of Troops):		
Contributions by Army Officers for Messing	£. 16,273	
Repayments for Bedding, deficient	1,108	
	£.	17,381

Vote No. 2.—Victuals and Clothing for Seamen, &c. (Supplies of Seamen's Clothing):			
Gross Charge			318,448
Charge for 1862-63 upon present basis, as follows:—			
Gross Expenditure		£. 318,448	
Deduct,			
Repayments by Stoppages from Seamen	£. 197,000		
From other Sources	17,923		
		214,923	
Net present Charge			103,525
To be additionally provided for Difference or Increased Charge		£.	214,923

ABSTRACT.

	CREDITS, *exclusive* of Issues to other Branches of the Naval Service.	CREDITS, *including* Issues to other Branches of the Naval Service.
	£.	£.
Vote No. 2.—Victuals for Seamen	85,915	119,508
Vote No. 10.—Naval Stores	35,990	87,683
Vote No. 12.—Medicines, &c.	63	1,120
Vote No. 17—Army Department (Conveyance of Troops.)	17,381	17,381
Seamen's Clothing (Vote No. 2.)	214,923	214,923
£.	354,272, or	440,615

(B.)

CREDITS of NAVAL RECEIPTS paid into the EXCHEQUER.

IF, on the other hand, it should be deemed advisable to extend the practice at present observed with regard to Vote No. 2 to other Votes, by carrying equally, as in the case of that Vote, repayments to their credit, then the Charges to be provided for under the following Votes, based upon the repayments into the Exchequer in 1862–63, may be reduced as follows:—

	£.
Under Vote No. 10.—Naval Stores. (Repayments for Stores supplied to other Departments of Government and Private Individuals.)	53,625
Under Vote No. 12.—Medicines, &c. (As above.)	378
Under Vote No. 17.—Army Department. (Contributions for Messing of Troops.)	44,345
Under Vote No. 5.—Scientific Branch. (Sale of Charts to the Public.)	4,665
REDUCED PROVISION £.	103,013

Enclosure No. 3.

(Extract.)

The Secretary of the Admiralty to Secretary of the Treasury.

Sir, Admiralty, 4 January 1865.

With reference to the recent correspondence on the subject of Naval Extra Receipts, * * * * * * * * * * * * * * * my Lords request that they may be informed upon what principle, so far as these Receipts are concerned, it is the wish of the Lords of the Treasury that the Navy Estimates for 1865-66 may be prepared.

It appears to my Lords that the rule open to the least objection as to these Receipts would be, that "Sums paid to Public Departments" (whether by other Departments, other Governments, or individuals) in redemption of ascertained or ascertainable charges actually incurred, should not be treated as Revenue, but should be credited to the Votes.

In the case of Stores or raw material purchased under Votes of Parliament, and either sold to other Departments, &c., or used in connection with other Votes by the same Departments (an instance of the latter operation being the use of material purchased under Naval Vote 10, for a building provided for under Naval Vote 11), there would not appear to be any difficulty, either as a matter of account or on grounds of public policy; but where articles manufactured by a public Department, and consequently provided for from distinct Votes for material and labour, are so sold or used, it might be objected that their value ought not to be credited to the Vote for material only.

As a matter of strict account, such credits are, perhaps, open to objection; but as the Vote for labour would in that case still show the entire number of workmen intended to be continuously employed, and as the Vote for material is under no circumstances a criterion of the actual quantity of Stores intended to be used during the year, but has reference only to the stock which it may be deemed advisable to keep, my Lords conceive that on grounds of public policy the credit to the latter Vote might be made without serious objection; on the other hand, it appears to my Lords, that to vote moneys for the same service twice, or to include in the Estimates provision for payments not forming part of the expenditure of the country, would impair the character of the Estimates, as showing and providing for the actual outlay to be incurred for the public service. My Lords accordingly see no reason to depart from the views expressed in their communication of the 30th June last.

Further, with reference to any amalgamation of the Imperial and India Transport Departments, and especially to any arrangements as to the conveyance of troops overland, which would involve repayments by the India Office of charges in the first instance defrayed from Vote No. 17, my Lords anticipate that a departure from the rule which they propose would greatly increase the amount of the Vote; and this appears to my Lords an additional reason for adopting that rule.

I am, &c.
(signed) *W. G. Romaine.*

No. 2.

Admiralty, Somerset House, 2 March 1865.

In obedience to their Lordships' directions of the 14th ultimo, I beg to forward a statement showing the alterations which would have been made in the Estimates for 1865-66, if the changes proposed in the Memorandum transmitted therewith had been carried out.

(signed) *J. Beeby,*
Accountant General.

The Secretary of the Admiralty.

AN ESTIMATE of the Sums required to meet the Expenses which may be and Decrease, as compared with the Sums Voted for

No. of Vote.	Page.	ABSTRACT.
1	12	Wages to Seamen and Marines - - - - - - - - - -
2	13	Victuals and Clothing for ditto - - - - - - - - - -
3	13	Admiralty Office - - - - - - - - - - - -
4	14	Coast Guard Service, Royal Naval Coast Volunteers, and Royal Naval Reserve - - - - - - - - - - - - -
5	14	Scientific Branch - - - - - - - - - - - -
6	15	Dockyards and Naval Yards at Home and Abroad - - - - -
7	20	Victualling Yards and Transport Establishments at Home and Abroad
8	24	Medical Establishments at Home and Abroad - - - - - -
9	26	Marine Divisions - - - - - - - - - - - -
10	27	Naval Stores for the Building, Repair, and Outfit of the Fleet and Coast Guard; Steam Machinery; and Ships built by Contract:
		Section I. Storekeeper General of the Navy - - - - -
		Section II. Controller of the Navy - - - - - - -
11	28	New Works, Buildings, Machinery and Repairs - - - - - -
12	28	Medicines and Medical Stores - - - - - - - - - -
13	29	Martial Law and Law Charges - - - - - - - - - -
14	30	Miscellaneous Services - - - - - - - - - - -
		Total for the Effective Service - - - £.
15	30	Half Pay, Reserved Half Pay, and Retired Pay to Officers of the Navy and Royal Marines - - - - - - - - - - - - -
16	30	Military and Civil Pensions and Allowances:
		Section I. Military Pensions and Allowances - - - - -
		Section II. Civil Pensions and Allowances - - - - -
		TOTAL FOR THE NAVAL SERVICE - - - £.
		FOR THE SERVICE OF OTHER DEPARTMENTS OF GOVERNMENT:
17	31	Army Department (Conveyance of Troops) - - - - - - - -
		GRAND TOTAL - - - £.

incurred in the NAVAL DEPARTMENT, in the Year 1865–66, showing the Increase the preceding Year, under the following Heads; viz.

REQUIRED TO BE VOTED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.	1865/66. Increase.	1865/66. Decrease.	Number of Vote.
£.	£.	£.	£.	
2,876,099	2,929,913	- - -	53,814	1
1,301,472	1,304,119	- - -	2,647	2
164,396	168,605	- - -	4,209	3
264,670	300,718	- - -	36,048	4
64,407	71,276	- - -	6,869	5
1,326,309	1,419,124	- - -	92,815	6
85,193	83,648 *	1,545	- - -	7
56,384	55,849 *	535	- - -	8
16,122	13,392 *	2,730	- - -	9
1,044,332	1,164,100	- - -	119,768	10
566,700	882,212	- - -	315,512	
537,880	444,298	93,582	- - -	11
64,020	64,350	- - -	330	12
19,157	2,748 *	16,409	- - -	13
95,620	102,320	- - -	6,700	14
8,482,761	9,006,672	114,801	638,712	
698,195	703,565	- - -	5,370	15
507,211	490,201	17,010	- - -	16
208,033	193,983	14,050		
9,896,200	10,394,421	145,861	644,082	
446,794	314,230	132,564	- - -	17
10,342,994 †	10,708,651	278,425	644,082	

NET DECREASE - - - £. 365,657

* The sum of these five items, viz., 1,574,761 *l.*, is the same as that of the actual Votes 6, 7, 8, and 9, for 1864–65, but they have been redistributed in accordance with the proposed alteration in the arrangement of the Estimates.

† This amount is less than the Estimate submitted to Parliament, by the sum of 49,230 *l.*, which would be deducted from 239,319 *l.*, the estimated amount of "Extra Receipts and Repayments" in 1865–66, shown in the prefatory statement at page 3 of the Estimates for that year. The net cost of Naval Services (10,152,905 *l.*) would be unaltered

— No. 1. —

WAGES, &c. TO SEAMEN AND MARINES.

No Change would be made in the Body of the Estimate, but the Abstract or Recapitulation would stand thus—(page 7 of the Printed Estimate).

Number Voted last Year.	Number for 1865-66.	RECAPITULATION OF THE ESTIMATE.		REQUIRED for the Service of the Year 1865-66.	LAST VOTE for the Financial Year 1864-65.
				£. s. d.	£. s. d.
53,000	52,000	Total Wages, &c., to Seamen in Fleet, and Coast Guard Service - - - - - - - -		2,437,151 - -	2,352,910 - - and 55,266 - - Supplementary Estimate.
18,000	17,000	Total Wages, &c., to Marines - - - - -		507,855 - -	521,737 - -
71,000	69,000		Total - - £.	2,945,006 - -	2,929,913 - -
		Deduct,—The following Sums for the Services named (which are chargeable to the Votes specified, but are included above, as the Officers and Men to whom they relate are borne on the books of Her Majesty's Ships as belonging to the Navy, and are comprised in the Total Number to be voted for the Fleet):			
		Viz.:	£. s. d.		
		The Pay and Allowances of Officers superintending Her Majesty's Dockyards and Naval Establishments, and their Retinues; provision for the same being made in the Estimate for Dockyards, &c. (Vote No. 6), as part of the Cost of those Establishments - - -	12,430 - -		
		The Estimated Pay, &c. of the Officers and Crews to be employed in Her Majesty's Troop Ships, provision for the same being made in the Estimate for Transport Service (Vote No. 17), viz.:			
		Seamen - £. 54,007			
		Marines - - 2,470			
			56,477 - -		
				68,907 - -	
950	750	Add, Civilians for Coast Guard Service.			
71,950	69,750	Total Force in the Fleet and Coast Guard Service.	Net Total - - £.	2,876,099 - -	2,929,913 - -

— No. 2. —

VICTUALS AND CLOTHING FOR SEAMEN AND MARINES.

No changes would be made in the body of the Estimate; but the Totals for Provisions and Clothing respectively would be shown thus:

	£.	s.	d.
Total Provisions	1,197,309	–	–
Abate—			
Allowances in lieu of Provisions, Fuel, and Lights to Superintendents of the Dockyards and their Retinues, provision being made for the same under Vote No. 6 £. 1,756			
Cost of Victualling the Crews of Troop Ships, provided for under Vote No. 17 21,656			
	23,412	–	–
£.	1,173,897	–	–
Total Clothing	128,385	–	–
Abate—			
Gratuitous Issue of Clothing to Crews of Troop Ships, provision being made for the same under Vote No. 17	745	–	–
Abate, also— £.	127,640	–	–
Receipts for Marine Barrack Stores supplied to other Departments of Government, &c., at present paid into the Exchequer	65	–	–
£.	127,575	–	–

ABSTRACT.

Total Provisions	1,173,897	–	–
Total Clothing	127,575	–	–
Total Vote £.	1,301,472	–	–

— No. 3. —

ADMIRALTY OFFICE.

	£.	s.	d.
From this Vote of	175,957	–	–
would be Omitted—			
Rent, &c. of Premises hired for Public Purposes, provided for under Vote No. 11 £. 1,548			
Provision for the "Legal Department," proposed to be shown under the New Vote, No. 13, "Martial Law and Law Charges" 10,713			
	12,261	–	–
there would be Added— £.	163,696	–	–
Gas, transferred from Vote No. 11	700	–	–
Making the Total Vote £.	164,396	–	–

— No. 4. —

COAST GUARD SERVICE, ROYAL NAVAL COAST VOLUNTEERS, AND ROYAL NAVAL RESERVE.

	£. s. d.	£. s. d.
From this Vote of		284,395 – –
would be Omitted—		
Rent of Office (Department of the Controller General)	110 – –	
Rents of Buildings (Stations, Officers' Houses, and Boatmen's Cottages) in connexion with the Coast Guard Establishments on Shore	19,615 – –	
Provided for under Vote No. 11.		19,725 – –
MAKING THE TOTAL VOTE £.		264,670 – –

— No. 5. —

SCIENTIFIC BRANCH.

	£. s. d.	£. s. d.
From this Vote of		70,042 – –
would be Omitted—		
Rent of Office in Verulam-buildings (Provided for under Vote No. 11.)	65 – –	
Rent of Ground (Compass Department) (Provided for under Vote No. 11.)	45 – –	
		110 – –
there would be Added—		69,932 – –
"Gas" for Royal Naval College at Portsmouth, transferred from Vote No. 11		75 – –
	£.	70,007 – –
Abate—		
Receipts for Charts sold, at present paid into the Exchequer		5,600 – –
MAKING THE TOTAL VOTE £.		64,407 – –

— No. 6. —

DOCKYARDS AND NAVAL YARDS AT HOME AND ABROAD.

The following would be a Specimen of the Establishments under this Vote.

DOCKYARDS AT HOME.			REQUIRED for the Service of the Year 1865/66.			LAST VOTE for the Financial Year 1864/65.		
PORTSMOUTH:								
SALARIED ESTABLISHMENT:								
Admiral Superintendent:			£.	s.	d.	£.	s.	d.
Sea Pay and Allowances as a Rear Admiral, viz.:								
Sea Pay at 3 *l.* a day	£. 1,095	– –						
Table Money at 1 *l.* 10 *s.* a day	548	– –						
Allowance in lieu of provisions at 1 *s.* 6 *d.* a day	27	– –						
Ditto for fuel and lights at 1 *l.* a month	13	– –						
			1,683	–	–	Provided for under Votes Nos. 1 and 2.		
Flag Lieutenant to Admiral Superintendent:								
Sea Pay at 10 *s.* a day	£. 182	10 –						
Allowance in lieu of provisions, &c., at 2 *s.* a day	36	10 –						
			219	–	–	ditto.		
Retinue of Admiral Superintendent:								
Coxswain and Five Domestics	£. 189	– –						
Allowance in lieu of provisions to ditto Six at 1 *s.* 6 *d.* a day each	164	– –						
			353	–	–	ditto.		
Master Attendant and Harbour Master			600	–	–	600	–	–
Assistant to ditto			500	–	–	500	–	–
Master Sailmaker			200	–	–	200	–	–
Master Rigger			220	–	–	200	–	–
Master Ropemaker			250	–	–	250	–	–
Foreman of Ropemakers			200	–	–	200	–	–
Foreman of Caulkers			180	–	–	180	–	–
Layer in the Rope Yard			100	–	–	100	–	–
Temporary ditto (in charge of Hired Men)			100	–	–	—		
Master Shipwright			650	–	–	650	–	–
Two Assistants to ditto, at 400 *l.* each			800	–	–	800	–	–
Timber Inspector			400	–	–	400	–	–
Boatswain			220	–	–	200	–	–
Master Smith			250	–	–	250	–	–
Seven Foremen of the Yard, at 250 *l.* each			1,750	–	–	1,750	–	–
Gratuity to one of the above			50	–	–	50	–	–
Foreman of the Yard (to superintend the Joiners)			180	–	–	180	–	–
Two Converters of Timber	First £. 150; Second 125		275	–	–	275	–	–
Two Foremen of Smiths	One at 150; One at 125		275	–	–	275	–	–
Four Measurers	One at 190; Three at 150 each		–	–	–	640	–	–
Twenty Inspectors	Three at 150 each; Seventeen at 125 each		2,575	–	–	2,200	–	–
Chief Engineer and Inspector of Machinery			650	–	–	650	–	–
Assistant to ditto			400	–	–	400	–	–
Assistant Inspector of Steam Machinery			250	–	–	250	–	–
Foreman of the Factory, from 185 *l.* to 225 *l.* per annum			225	–	–	225	–	–
Engineer and Mechanist			200	–	–	200	–	–
Foreman of Boilermakers			200	–	–	200	–	–
Storekeepers			600	–	–	600	–	–
Four Leading Men of Storehouses	One at £. 100; Three at 85 each		355	–	–	355	–	–
Cashier			500	–	–	—		
	Carried forward £.		15,410	–	–	12,780	–	–

No. 6.—Dockyards and Naval Yards at Home and Abroad—*continued.*

PORTSMOUTH—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
Salaried Establishment—*continued.*	£. s. d.	£. s. d.
Brought forward - - -	15,410 – –	12,780 – –
Superintending Civil Engineer, from 315 *l.* to 500 *l.* per annum - - - -	490 – –	475 – –
Clerk and Accountant, from 90 *l.* to 300 *l.* per annum - - - -	90 – –	250 – –
Clerk and Draughtsman, from 90 *l.* to 300 *l.* per annum - - - -	250 – –	240 – –
Foreman of Works, from 120 *l.* to 180 *l.* per annum - - - 180 *l.*		
Allowance to ditto, whilst employed as Temporary Clerk of the Works - - - - - - - - - - - 40 *l.*	220 – –	220 – –
Three Foremen of Works, from 120 *l.* to 180 *l.* per annum - - - -	500 – –	490 – –
Staff Surgeon - - - - - - - - - - - - - - -	500 – –	500 – –
Assisting Surgeon - - - - - - - - - - - - -	300 – –	300 – –
Chaplain* - - - - - - - - - - - - - - - -	350 – –	350 – –
Head Master of the Dockyard School, for the instruction of Apprentices in the Yard, from 200 *l.* to 250 *l.* per annum - - - - - - - - - -	250 – –	250 – –
Gratuity to ditto, for the instruction of Naval Engineers - - - - - - - -	50 – –	50 – –
Assistant to ditto, from 100 *l.* to 140 *l.* per annum - - - - - - - -	140 – –	131 5 –
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service, viz.:—		

	NUMBER. 1865/66.	NUMBER. 1864/65.		
Senior Clerks -	3	4	from 315 *l.* to 450 *l.* per annum - -	1,100 – –
Clerks - -	† 23	28	from 90 *l.* to 300 *l.* ditto - -	4,231 – –
	† 26	32		
Salaries - £.	5,331	6,643		

† Exclusive of Accountant's Clerks, now shown separately.

Temporary employment of Clerks - - - - - - - - - -	1,064 17 –	1,209 17 –
(Total Salaries, exclusive of Accountant's Department, 24,945 *l.* 17 *s.*)		
Accountant Department:		
Accountant - - - - - - - - - - - - - - -	500 – –	500 – –
Inspector of Stores - - - - - - - - - - - - -	350 – –	—
Store Receiver - - - - - - - - - - - - - -	- - -	450 – –
Clerks on the Establishment, at Salaries varying according to Rank and Length of Service, viz.:		

	NUMBER. 1865/66.	NUMBER. 1864/65.			
Senior Clerk -	1	Included with Clerks on the General Establishment.	from 315 *l.* to 450 *l.* per annum - -	392 – –	Provided for with the General Establishment.
Clerks - -	5		from 90 *l.* to 300 *l.* ditto - -	1,022 – –	
	6	—			
Salaries - £.	1,414	—			

Temporary Employment of Clerks - - - - - - - - - -	182 10 –	ditto.
Timekeeper at the Steam Factory - - - - - - - - - -	120 – –	120 – –
(Total Salaries of Accountant's Department, 2,566 *l.* 10 *s.*)		
Allowances for House Rent - To the Store Receiver - - - - - - -	- - -	50 – –
To the Chaplain - - - - - - -	70 – –	70 – –
Rent of Corporation Mud Lands - - - - - - - - - -	Transferred to Vote No. 11.	20 – –
Rates and Taxes - - - - - - - - - - - - -	622 – –	572 – –
Carried forward - - - £.	28,204 7 –	25,671 2 –

* In addition to Half Pay.

No. 6.—Dockyards and Naval Yards at Home and Abroad—*continued.*

PORTSMOUTH—*continued.*	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
Salaried Establishment—*continued.*	£. s. d.	£. s. d.
Brought forward	28,204 7 –	25,671 2 –
Lighting the Yard, Steam Factory, and Gun Boat Slips at Haslar with gas	2,000 – –	Provided for under Vote No. 11.
Water supplied for Dockyard	1,000 – –	1,000 – –
Allowance to the Roman Catholic Priest	120 – –	120 – –
Allowances in lieu of Stationery—		
To the Admiral Superintendent £.40		
„ Master Attendant 12		
„ Master Shipwright 20		
„ Chief Engineer and Inspector of Machinery 15	132 – –	142 – –
„ Storekeeper 25		
„ Accountant 20		
Postage and Travelling Charges on the Public Service, Advertisements, Chapel Allowances, and other small expenses	850 13 –	850 18 –
Total Salaried Establishment — Salaries £.27,512 7 –; Rates and Taxes 3,692 – –; Contingencies 1,102 13 – £.	32,307 – –	27,784 – –
WAGES:		
Dockyard:		
For the Wages of Shipwrights, other Artificers and Labourers, viz.:—		

	Number of Men. 1865/66.	Number of Men. 1864/65.		
On the Establishment	2,098	2,194	142,680 – –	146,014 – –
Hired Labourers, 1st Class (entitled to Pensions)	145	226		
	2,243	2,420		
For the Wages of Hired Artificers and Labourers	1,837	2,012	96,074 – –	128,135 – –
Steam Factory:				
For the Wages of Artificers and Labourers employed in the Steam Factory	825	825	46,000 – –	46,000 – –
Total Established and Hired	4,905	5,257	284,754 – –	320,149 – –
For the Wages of Persons employed for Yard Service Afloat, in Steam Tugs, Hoys, &c.			3,766 – –	3,766 – –
For the Hire of Teams			2,067 – –	2,106 – –
For the Wages, &c., of the Metropolitan Police Force employed in the Dockyard, and Gun Boat Slips, Haslar (under Act 23 & 24 Vict., c. 135), viz.:—				
1 Superintendent		£.175 – –		
5 Inspectors		623 4 –		
18 Sergeants		1,237 12 –		
106 Constables		5,896 16 –		
130				
Clothing		644 3 1		
Allowances in lieu of Fuel		66 1 8		
Travelling Charges, Rewards and Expenses for apprehending Deserters and Offenders, Postage, Funeral Expenses and other contingencies		184 3 3	8,827 – –	8,801 – –
Total Wages £.			299,414 – –	334,822 – –
Total Portsmouth Dockyard £.			331,721 – –	362,606 – –

No. 6.—Dockyards and Naval Yards at Home and Abroad—*continued.*

ABSTRACT.

	Salaries.		Rates and Taxes, Gas and Water.		Contingencies.		Yard Wages.			
							Established.		Hired.	
	1865–66.	1864–65.	1865–66.	1864–65.	1865–66.	1864–65.	1865–66.	1864–65.	1865–66.	1864–65.
AT HOME.	£. s. d.	£. s. d.	£. s.	£. s.	£. s. d.	£. s. d.	£.	£.	£.	£.
Deptford	9,430 5 –	9,375 15 –	645 10	405 10	319 5 –	354 15 –	32,539	35,540	15,457	13,456
Woolwich	17,613 2 11	17,382 2 6	2,184 10	689 10	727 7 1	737 7 6	68,302	76,220	37,956	35,098
Chatham	19,422 4 11	19,081 1 6	1,570 10	470 10	520 5 1	530 8 6	97,858	97,512	85,093	110,379
Sheerness	16,292 15 5	15,721 5 5	1,275 5	640 5	642 19 7	652 9 7	71,233	65,433	9,561	15,361
Portsmouth	27,512 7 –	24,959 2 –	3,692 –	1,712 –	1,102 13 –	1,112 18 –	142,680	146,014	96,074	128,135
Devonport	29,105 15 9	26,862 7 9	3,090 –	1,695 –	1,154 4 3	1,169 12 3	135,282	141,889	22,734	28,191
Pembroke	11,034 7 11	9,730 15 –	959 15	194 15	380 17 1	385 10 –	54,244	52,947	13,550	14,847
Deal	– –	– –	– –	– –	– –	– –	–	110	–	–
Haulbowline	– –	– –	– –	– –	– –	– –	–	400	500	–
Total of Yards at Home £.	130,410 18 11	123,112 9 2	13,417 10	5,807 10	4,847 11 1	4,943 – 10	602,138	616,065	280,925	345,467
ABROAD.					Rates, Taxes, and Contingencies.					
Gibraltar	1,773 11 4	1,216 – 11	– –	– –	139 8 8	39 19 1	139	139	260	260
Malta	8,914 5 –	7,138 – –	– –	– –	845 15 –	809 – –	3,356	3,599	5,852 800 coaling vessels.	5,013 800 coaling vessels.
Halifax	1,352 19 3	1,426 14 3	– –	– –	321 – 9	310 5 9	2,388	2,365	–	–
Bermuda	3,750 3 10	2,911 19 11	– –	– –	107 16 2	116 – 1	4,607	4,607	3,991	3,857
Antigua	350 – –	350 – –	– –	– –	36 – –	36 – –	240	240	340	340
Jamaica	1,329 11 5	1,254 11 5	– –	– –	196 8 7	196 8 7	2,709	2,512	2,079	2,100
Sierra Leone	– –	– –	– –	– –	– –	– –	–	–	60	60
Cape of Good Hope	2,005 13 9	1,229 3 4	– –	– –	208 6 3	308 16 8	605	605	1,297	1,297
Trincomalee	1,321 19 –	1,311 19 –	– –	– –	185 1 –	142 1 –	470	470	159	159
Hong Kong	5,236 – 11	4,362 2 –	– –	– –	1,442 19 1	1,562 18 –	1,314	1,241	1,391	1,349
Total of Yards Abroad £.	26,034 4 6	21,200 10 10	– –	– –	3,482 15 6	3,521 9 2	15,828	15,778	16,229	15,235
Total of Yards at Home and Abroad	156,445 3 5	144,313 – –	13,417 10 –	5,807 10 –	8,330 6 7	8,46410 –	617,966	631,843	297,154	360,702

No. 6.—Dockyards and Naval Yards at Home and Abroad—*continued.*

ABSTRACT.

Factory Wages.		Wages, Yard Service Afloat.		Hire of Teams.		Wages, Police Force.		Required for the Service of the Year 1865-66.	Last Vote for the Financial Year 1864-65.	
1865-66.	1864-65.	1865-66.	1864-65.	1865-66.	1864-65.	1865-66.	1864-65.			
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	AT HOME.
- -	- -	326	326	605	607	1,319	1,345	60,641	61,410	Deptford.
43,600	43,600	2,458	2,458	904	1,152	3,145	3,081	176,890	180,418	Woolwich.
- -	- -	1,899	1,899	1,956	2,492	4,338	4,450	212,657	236,814	Chatham.
35,660	35,660	3,249	3,249	955	1,168	2,928	2,962	141,797	140,847	Sheerness.
46,000	46,000	3,766	3,766	2,067	2,106	8,827	8,801	331,721	362,606	Portsmouth.
46,000	46,000	5,502	5,502	2,038	2,533	7,520	7,655	252,426	261,497	Devonport.
- -	- -	333	333	2,163	2,163	2,259	2,214	84,924	82,815	Pembroke.
- -	- -	- -	- -	- -	- -	- -	- -	- - -	110	Deal.
- -	- -	- -	- -	- -	- -	- -	- -	500	400	Haulbowline.
171,260	171,260	17,533	17,533	10,688	12,221	30,336	30,508	1,261,556	1,326,917	
										ABROAD.
- -	- -	1,500	1,500	- -	- -	282	282	4,094	3,437	Gibraltar.
5,514	5,448	623	623	- -	- -	3,034	2,243	28,939	25,673	Malta.
- -	- -	- -	- -	- -	- -	- -	- -	4,062	4,102	Halifax.
- -	- -	1,965	1,965	- -	- -	- -	- -	14,421	13,457	Bermuda.
- -	- -	- -	- -	- -	- -	- -	- -	966	966	Antigua.
- -	- -	- -	- -	- -	- -	- -	- -	6,314	6,063	Jamaica.
- -	- -	- -	- -	- -	- -	- -	- -	60	60	Sierra Leone.
- -	- -	- -	- -	- -	- -	- -	- -	4,116	3,440	Cape of Good Hope.
- -	- -	- -	- -	- -	- -	- -	- -	2,136	2,083	Trincomalee.
3,799	2,897	- -	- -	- -	- -	1,542	1,542	14,725	12,954	Hong Kong.
9,313	8,345	4,088	4,088	- -	- -	4,858	4,067	79,833	72,235	
180,573	179,605	21,621	21,621	10,688	12,221	35,194	34,575	1,341,389	1,399,152	
Abate—Labour at the several yards, in Making and Repairing Yard Machinery (chargeable to Vote No. 11), New Works, &c., and provided for under that Vote - - - - - - - - - - - -								30,752	—	
							Net Total - - £.	1,310,637	1,399,152	
Extra Pay to Artificers, &c., of the Fleet at Home - - - -								5,000	8,000	
Ditto - - - ditto - - - - Abroad - - - -								8,000	8,000	
Survey, Valuation of Stock, &c., at the several Yards a Home - -								1,600	3,000	
Charges of General Superintendence of the Police Force at Home -								1,072	972	
							Total - - - £.	1,326,309	1,419,124	

— No. 7. —
VICTUALLING YARDS AND TRANSPORT ESTABLISHMENTS AT HOME AND ABROAD.

The following would be a specimen of the Establishments under this Vote.

VICTUALLING YARDS.	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
ROYAL VICTORIA YARD AT DEPTFORD:	£. s. d.	£. s. d.
SALARIED ESTABLISHMENT:		
Captain Superintendent	800 – –	800 – –
Master Attendant and Harbour Master	600 – –	600 – –
Accountant of Dock and Victualling Yards (*see* Dock Yard).	—	—
Storekeeper	600 – –	600 – –
Store Receiver	450 – –	450 – –
Staff Surgeon and Medical Storekeeper	450 – –	450 – –
Chief Engineer and Inspector of Machinery	400 – –	400 – –

CLERKS on the Establishment, at Salaries varying according to Rank and Length of Service; viz.

	NUMBER. 1865/66.	NUMBER. 1864/65.			
Senior Clerks	3	3	from £. 315 to 450 per annum	1,195 – –	1,150 – –
Clerks	*10	11	„ 90 to 300 „	1,795 – –	1,955 – –
	*13	14	* A Clerk transferred to Deptford Dockyard.		
Salaries £.	2,990	3,105			
Temporary employment of Clerks				814 18 –	784 15 –
Assistant to Master Attendant and Harbour Master				190 – –	150 – –
Master Cooper				250 – –	250 – –
Master Miller				200 – –	200 – –
Two Foremen of Coopers			One at £. 150 / One at 130	280 – –	280 – –
Superintendent of the Manufacture of Mustard				150 – –	150 – –
Nine Leading Men of Storehouses			Four at £. 100 each / Five at 85 each	825 – –	825 – –
Leading Man of Bakers				120 – –	100 – –
Dispensary Assistant				100 – –	100 – –
Rent of Bavin Field				Transferred to Vote, No. 11	46 – –
Allowances for House Rent			to the Master Cooper, £. 35 / „ Master Miller, 35	70 – –	70 – –
Rates and Taxes				202 17 6	202 17 6
Making Gas at Government Works				300 – –	Provided for under Vote, No. 11.
Water supplied for Victualling Yard				250 – –	250 – –
Allowances in lieu of Stationery				80 – –	80 – –
Postage and Travelling Charges on the Public Service, and other small Expenses				198 4 6	198 7 6
TOTAL SALARIED ESTABLISHMENT – Salaries			£. 9,219 18 –		
Rates and Taxes			822 17 6		
Contingencies			278 4 6	£. 10,321 – –	10,092 – –

No. 7.—Victualling Yards and Transport Establishments at Home and Abroad.—*cont^d.*

	Number of Men. 1865/66.	Number of Men. 1864/65.	REQUIRED for the Service of the Year 1865/66. £. s. d.	LAST VOTE for the Financial Year 1864/65. £. s. d.
Victualling Establishments—*continued.*				
Royal Victoria Yard—*continued.*				
WAGES:				
For the Wages of Artificers and Labourers, &c. on the Establishment	228	233	22,131 – –	23,400 – –
For the Wages of Victualling Yard Hoys			2,251 – –	1,390 – –
For the Wages, Clothing, &c., of the Metropolitan Police Force employed in the Yard (under Act 23 & 24 Vict. c. 135): viz.—				
		£. s. d.		
2 Inspectors		236 12 –		
5 Sergeants		318 10 –		
18 Constables		936 – –		
25				
Clothing		129 10 3		
Allowances in lieu of Fuel		17 6 8		
Rewards and Expenses for apprehending Deserters and Offenders, Washing Bedding, Medical Attendance, Postage, Funeral Expenses, and other Contingencies		29 1 1		
			1,667 – –	1,761 – –
Total Wages £.			26,049 – –	26,551 – –
Total Royal Victoria Yard £.			36,370 – –	36,643 – –

No. 7.—Victualling Yards and Transport - - - - - -

ABSTRACT.

Victualling Yards.	Salaries.		Rates and Taxes, Gas and Water.		Contingencies.	
	1865-66.	1864-65.	1865-66.	1864-65.	1865-66.	1864-65.
At Home:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Royal Victoria Yard - - -	9,219 18 –	9,244 15 –	822 17 6	568 17 6	278 4 6	278 7 6
Royal Clarence Yard - - -	4,961 19 –	5,040 15 –	240 15 –	107 15 –	146 6 –	196 10 –
Royal William Yard - - -	4,938 10 –	4,819 10 –	520 – –	400 – –	158 10 –	208 10 –
Haulbowline - - - - - -	982 3 1	967 3 1	58 13 10	145 – –	60 3 1	59 16 11
Total of Yards at Home - £.	20,102 10 1	20,072 3 1	1,642 6 4	1,221 12 6	643 3 7	743 4 5
Abroad:					Rates, Taxes, and Contingencies.	
Gibraltar - - - - - -	- -	- -	- -	- -	- -	- -
Malta - - - - - -	1,810 11 5	1,656 15 8	- -	- -	227 8 7	97 4 4
Halifax - - - - - -	351 5 –	341 5 –	- -	- -	49 15 –	24 15 –
Bermuda - - - - - -	- -	- -	- -	- -	- -	- -
Jamaica - - - - - -	601 5 –	591 5 –	- -	- -	77 15 –	77 15 –
Ascension - - - - - -	606 – –	606 – –	- -	- -	62 – –	62 – –
Sierra Leone - - - - -	100 – –	100 – –	- -	- -	6 – –	42 – –
Cape of Good Hope - - -	420 – –	410 – –	- -	- -	49 – –	49 – –
Sydney - - - - - -	100 – –	100 – –	- -	- -	- -	- -
St. Helena - - - - - -	100 – –	100 – –	- -	- -	- -	- -
Barbadoes - - - - - -	100 – –	- -	- -	- -	- -	- -
Trincomalee - - - - - -	- -	- -	- -	- -	- -	- -
Hong Kong - - - - - -	- -	- -	- -	- -	- -	- -
Esquimalt - - - - - -	850 – –	- -	- -	- -	- -	- -
Total of Yards Abroad - £.	5,039 1 5	3,905 5 8	- -	- -	471 18 7	352 14 4
Total of Yards at Home and Abroad £.	25,141 11 6	23,977 8 9	1,642 6 4	1,221 12 6	1,115 2 2	1,095 18 9
Transport Establishment:					Contingencies.	
Deptford - - - - - -	911 5 –	911 5 –	265 5 –	265 5 –	75 10 –	75 10 –

- - - - - - - - Establishments at Home and Abroad.

ABSTRACT.

WAGES TO ARTIFICERS.		WAGES, VICTUALLING YARD HOYS.		WAGES, POLICE FORCE.		REQUIRED for the Service of the Year	LAST VOTE for the Financial Year
1865-66.	1864-65.	1865-66.	1864-65.	1865-66.	1864-65.	1865-66.	1864-65.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
22,131 - -	23,400 - -	2,251 - -	1,390 - -	1,667 - -	1,761 - -	36,370 - -	36,643 - -
6,339 - -	6,450 - -	1,450 - -	1,412 - -	1,316 - -	1,044 - -	14,454 - -	14,251 - -
6,509 - -	6,700 - -	1,560 - -	1,560 - -	1,251 - -	1,386 - -	14,937 - -	15,074 - -
1,260 - -	1,270 - -	78 - -	78 - -	- -	- -	2,439 - -	2,520 - -
36,239 - -	37,820 - -	5,339 - -	4,440 - -	4,234 - -	4,191 - -	68,200 - -	68,488 - -
330 - -	330 - -	- -	- -	- -	- -	330 - -	330 - -
3,360 - -	4,900 - -	- -	- -	- -	- -	5,398 - -	6,654 - -
70 - -	70 - -	- -	- -	- -	- -	471 - -	436 - -
890 - -	900 - -	- -	- -	- -	- -	890 - -	900 - -
540 - -	550 - -	- -	- -	- -	- -	1,219 - -	1,219 - -
2,437 - -	1,000 - -	- -	- -	- -	- -	3,105 - -	1,668 - -
230 - -	240 - -	- -	- -	- -	- -	336 - -	382 - -
310 - -	310 - -	- -	- -	- -	- -	779 - -	769 - -
- -	- -	- -	- -	- -	- -	100 - -	100 - -
- -	- -	- -	- -	- -	- -	100 - -	100 - -
- -	- -	- -	- -	- -	- -	100 - -	—
120 - -	120 - -	- -	- -	- -	- -	120 - -	120 - -
930 - -	850 - -	- -	- -	- -	- -	930 - -	850 - -
565 - -	- -	- -	- -	- -	- -	1,415 - -	—
9,782 - -	9,270 - -	- -	- -	- -	- -	15,293 - -	13,528 - -
46,021 - -	47,090 - -	5,339 - -	4,440 - -	4,234 - -	4,191 - -	83,493 - -	82,016 - -
	For Annual Survey of Stores in the Victualling Yards - -					100 - -	—
					£.	83,593 - -	82,016 - -
348 - -	380 - -	- -	- -	- -	- -	1,600 - -	1,632 - -
				Total - - -	£.	85,193 - -	83,648 - -

— No. 8.—

MEDICAL ESTABLISHMENTS AT HOME AND ABROAD.

The following would be a specimen of the Establishments under this Vote.

MEDICAL ESTABLISHMENTS.	REQUIRED for the Service of the Year 1865/66. £. s. d.	LAST VOTE for the Financial Year 1864/65. £. s. d.
HASLAR HOSPITAL:		
SALARIED ESTABLISHMENT:		
Captain Superintendent (paid on the Royal Clarence Victualling Establishment).	—	—
Two Lieutenants, at 230 *l.* each	460 – –	460 – –
Two Inspectors General of Hospitals	1,642 10 –	1,642 10 –
Two Deputy Inspectors General of Hospitals	1,131 10 –	1,131 10 –
Agent and Steward	450 – –	450 – –
Staff Surgeon and Medical Storekeeper	401 10 –	401 10 –
Chaplain *	300 – –	300 – –
Four Assistant Surgeons	812 2 6	784 15 –
Five Clerks, from 90 *l.* to 300 *l.* per annum	1,144 6 9	1,099 9 5
Toll for Bridge from Gosport to Haslar (per Act 4 Will. 4, c. 4, s. 49)	62 – –	62 – –
Lodging Money to Clerks	163 16 –	163 16 –
Rates and Taxes	222 3 6	197 3 6
Lighting the Hospital with Gas	400 – –	Provided for under Vote, No. 11.
Allowance to a Roman Catholic Priest	30 – –	20 – –
Scripture Reader	60 – –	60 – –
Allowances in lieu of Stationery	33 2 –	33 2 –
For Carting and Pumping and Gravelling the Walks by Contract	160 – –	160 – –
For Funerals, and Compensation for Burial Fees	150 – –	150 – –
For Postage, Advertisements, Conducting Lunatics, Chapel Allowances, and other small Expenses	152 19 3	152 4 1
TOTAL SALARIED ESTABLISHMENT — Salaries £. 6,341 19 3; Rates and Taxes, &c. 847 19 6; Contingencies 586 1 3	£. 7,776 – –	7,268 – –
WAGES:		
For the Wages of Matron, Porters, Barbers, Cooks, Labourers, Nurses on the Establishment, and for occasional employment, and Clothing for Nurses	8,093 – –	7,773 – –
For the Wages, Clothing, &c. of the Metropolitan Police Force employed in the Hospital, under Act 23 & 24 Vict. c. 135, viz.:—		
1 Inspector £. 118 6 –		
3 Sergeants 191 2 –		
11 Constables 600 12 –		
15		
Clothing 75 3 4		
Allowances in lieu of Fuel 14 1 8		
Rewards and Expenses for apprehending Offenders, searching Visitors, Postage, Funeral Expenses, and other Contingencies 18 15 –		
	1,018 – –	1,037 – –
TOTAL Wages £.	9,111 – –	8,810 – –
TOTAL HASLAR HOSPITAL £.	16,887 – –	16,078 – –

* In addition to Half-pay.

ABSTRACT.

ESTABLISHMENT.		Salaries. 1865-66.	Salaries. 1864-65.	Rates and Taxes, Gas and Water. 1865-66.	Rates and Taxes, Gas and Water. 1864-65.	Contingencies. 1865-66.	Contingencies. 1864-65.	Wages, Hospital Attendants, &c. 1865-66.	Wages, Hospital Attendants, &c. 1864-65.	Wages, &c., Police Force. 1865-66.	Wages, &c., Police Force. 1864-65.	Required for the Service of the Year 1865-66.	Last Vote for the Financial Year 1864-65.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Medical Establishments at Home	Haslar	6,341 19 3	6,269 14 5	847 19 6	422 19 6	586 1 3	575 6 1	8,093 – –	7,773 – –	1,018 – –	1,037 – –	16,887 – –	16,078 – –
	Plymouth	3,970 7 6	3,986 17 6	397 7 6	162 7 6	169 5 –	162 15 –	4,925 – –	5,482 – –	796 – –	882 – –	10,258 – –	10,676 – –
	Haulbowline	933 10 –	891 2 6	– –	– –	56 10 –	56 17 6	494 – –	488 – –	– –	– –	1,484 – –	1,436 – –
	Yarmouth	1,139 10 –	1,139 10 –	254 – –	28 14 –	273 10 –	158 16 –	1,559 – –	1,933 – –	– –	– –	3,226 – –	3,260 – –
Total Medical Establishments at Home	£.	12,385 6 9	12,287 4 5	1,499 7 –	614 1 –	1,085 6 3	953 14 7	15,071 – –	15,676 – –	1,814 – –	1,919 – –	31,855 – –	31,450 – –
Medical Establishments Abroad	Malta	1,545 15 –	1,530 15 –	– –	– –	99 5 –	99 5 –	1,772 – –	1,681 – –	– –	– –	3,417 – –	3,311 – –
	Bermuda	1,492 5 –	1,449 17 6	– –	– –	13 15 –	14 2 6	810 – –	668 – –	– –	– –	2,316 – –	2,132 – –
	Jamaica	1,824 18 6	1,782 11 –	– –	– –	146 1 6	146 9 –	791 – –	754 – –	– –	– –	2,762 – –	2,683 – –
	Cape of Good Hope	797 2 6	870 2 6	– –	– –	63 17 6	163 17 6	581 – –	581 – –	– –	– –	1,442 – –	1,615 – –
	Hong Kong	2,363 15 –	2,424 – –	– –	– –	105 5 –	205 – –	738 – –	738 – –	– –	– –	3,207 – –	3,367 – –
Total Medical Establishments Abroad	£.	8,023 16 –	8,057 6 –	– –	– –	428 4 –	628 14 –	4,692 – –	4,422 – –	– –	– –	13,144 – –	13,108 – –
Marine Infirmaries	Woolwich	1,130 15 –	1,103 7 6	395 12 4	125 12 4	50 12 8	145 – 2	2,054 – –	2,251 – –	583 – –	599 – –	4,214 – –	4,224 – –
	Chatham	1,175 15 –	1,175 15 –	190 17 6	120 17 6	80 7 6	80 7 6	1,826 – –	1,826 – –	256 – –	261 – –	3,529 – –	3,464 – –
	Portsmouth (Marine Infirmary, Forton)	848 12 6	848 12 6	70 – –	70 – –	10 7 6	10 7 6	47 – –	47 – –	– –	– –	976 – –	976 – –
	Portsmouth (Marine Artillery Infirmary, Fort Cumberland)	693 10 –	666 2 6	70 – –	105 – –	78 10 –	78 17 6	251 – –	251 – –	– –	– –	1,093 – –	1,101 – –
	Plymouth	821 5 –	775 12 6	42 17 6	42 17 6	30 17 6	30 10 –	400 – –	400 – –	– –	– –	1,295 – –	1,249 – –
	Deal	– –	– –	– –	– –	48 – –	48 – –	230 – –	229 – –	– –	– –	278 – –	277 – –
Total Marine Infirmaries	£.	4,669 17 6	4,569 10 –	769 7 4	464 7 4	298 15 2	393 2 8	4,808 – –	5,004 – –	839 – –	860 – –	11,385 – –	11,291 – –
Total Medical Establishments at Home and Abroad	£.	25,079 – 3	24,914 – 5	2,268 14 4	1,078 8 4	1,812 5 5	1,975 11 3	24,571 – –	25,102 – –	2,653 – –	2,779 – –	56,384 – –	55,849 – –

— No. 9. —

MARINE DIVISIONS.

The following would be a specimen of the Establishments under this Vote.

	REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
WOOLWICH:	£. s. d.	£. s. d.
Barrack Master, at 10 *s.* a day *	182 10 –	182 10 –
Two Barrack Sergeants, at 2 *s.* 6 *d.* a day each	91 5 –	91 5 –
Barrack Clerk, at 6 *d.* a day	9 2 6	9 2 6
Schoolmistress, for the Education of the Female Children of the Royal Marines	36 – –	36 – –
Pupil Teacher for ditto	18 – –	9 2 6
Allowance to the Barrack Master for House Rent, at 1 *l.* 1 *s.* a week, including commuted Allowance for Fuel and Lights	54 15 –	54 15 –
Lodging-money to Officers unprovided with Quarters	753 – –	753 – –
Ground Rent of Premises in Francis-street	Transferred to Vote No. 11.	5 – –
Ground Rent of Barracks		180 – –
Rates and Taxes	120 9 6	120 9 6
Lighting the Barracks with Gas	575 – –	Provided for under Vote No. 11.
Water supplied for Barracks	300 – –	250 – –
Allowance to Vicar for Accommodation of Marines at Deptford Church	30 – –	Provided for under Deptford Dockyard, (Vote No. 6).
Allowance for the Accommodation of the Royal Marines in the Scotch Church	70 – –	70 – –
Allowance to Roman Catholic Priest for Chapel Accommodation, &c., for the Royal Marines	100 – –	100 – –
Allowance for Accommodation of the Royal Marines in the Wesleyan Chapel	30 – –	30 – –
Contribution towards the Maintenance of a Recreation Room	30 – –	—
Contribution towards the Maintenance of the Military Police Force at Woolwich	50 – –	50 – –
Allowance in aid of the Expense of the Divisional Band of Music	91 – –	91 – –
For Washing Bedding, Compensation for Loss of Washing Sheet Money, Funerals, Carriage of Baggage, Postage and Stationery, Allowance to Commandants, Adjutants and Paymasters for Divisional Companies and their Offices, Measuring Coals, Lighting Lamps, Sweeping Chimneys, and other small Expenses	544 18 –	744 15 6
Salaries £. 336 17 6 Rates and Taxes 1,803 4 6 Contingencies 945 18 –	£. 3,086 – –	2,777 – –

ABSTRACT.

	SALARIES.		RATES AND TAXES, GAS AND WATER.		CONTINGENCIES.		Required for the Service of the Year 1865–66.	Last Vote for the Financial Year 1864–65.
	1865–66.	1864–65.	1865–66.	1864–65.	1865–66.	1864–65.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
WOOLWICH	336 17 6	328 – –	1,803 4 6	1,363 4 6	945 18 –	1,085 15 6	3,086 – –	2,777 – –
CHATHAM	371 12 2	364 10 –	1,083 1 –	583 1 –	842 6 10	647 9 –	2,297 – –	1,595 – –
PORTSMOUTH (MARINE BARRACKS, FORTON)	283 5 –	288 17 –	1,647 8 6	1,187 8 6	1,099 6 6	969 14 6	3,030 – –	2,446 – –
PORTSMOUTH (MARINE ARTILLERY BARRACKS, FORT CUMBERLAND)	245 15 –	236 15 –	2,300 2 6	2,124 15 –	681 2 6	636 10 –	3,227 – –	2,998 – –
PLYMOUTH	416 2 6	410 2 6	2,382 5 –	1,858 11 –	1,051 12 6	871 6 6	3,850 – –	3,140 – –
DEAL (RECRUITING DEPÔT)	34 5 –	18 5 –	347 – –	167 – –	250 15 –	250 15 –	632 – –	436 – –
TOTAL £.	1,687 17 2	1,646 9 6	9,563 1 6	7,284 – –	4,871 1 4	4,461 10 6	16,122 – –	13,392 – –

* In addition to Half-pay.

— No. 10. —

NAVAL STORES FOR THE BUILDING, REPAIR, AND OUTFIT OF THE FLEET AND COASTGUARD, STEAM MACHINERY, AND SHIPS BUILT BY CONTRACT.

Section I.—Storekeeper General of the Navy.

	£.	s.	d.	£.	s.	d.
From this Section of the Vote, of - - - - - - - - - -				1,134,572	–	–
would be omitted—						
Rents of Storehouses, provided for under Vote No. 11 - -	350	–	–			
Coals for Her Majesty's Troop Ships, provided for under Vote No. 17 - - - - - - - - - - -	47,000	–	–			
				47,350	–	–
Abate—			£.	1,087,222	–	–
Receipts for Naval Stores supplied to other Departments of Government, Private Individuals, &c., at present paid into the Exchequer - - - - -				42,890	–	–
Making the Total Vote - - - £.				1,044,332	–	–

Section II.—Controller of the Navy.

	£.	s.	d.	£.	s.	d.
To this Section of the Vote, of - - - - - -	564,700	–	–			
would be added—						
Subsistence and Travelling Expenses of Dockyard Officers and others superintending Ships building by Contract, &c., transferred from Vote No. 14, Miscellaneous Services - -	2,000	–	–			
Making the Total Vote - - - £.				566,700	–	–

— No. 11. —

NEW WORKS, BUILDINGS, MACHINERY, AND REPAIRS.

	£.	s.	d.
From this Vote, of	527,985	–	–
would be omitted—			
"Gas," transferred to the different Establishments, and provided for under the several Votes	13,010	–	–
£.	514,975	–	–
there would be included—			
RENTS OF PUBLIC BUILDINGS, OFFICES, &c., transferred from other Votes, viz.:—	£. s. d.		
Admiralty Offices and Residences, transferred from Vote No. 3	1,548 – –		
Coast Guard Office — Transferred from Vote No. 4	£. 110 – –		
Buildings in the Coast Guard Districts — Transferred from Vote No. 4	19,615 – –		
	19,725 – –		
Scientific Departments, transferred from Vote No. 5	110 – –		
Dock Yards and Naval Yards at Home and Abroad, transferred from Vote No. 6	247 – –		
Victualling and Transport Establishments at Home and Abroad, transferred from Vote No. 7	184 – –		
Medical Establishments at Home and Abroad, transferred from Vote No. 8	63 – –		
Marine Divisions, transferred from Vote No. 9	261 – –		
Storehouses, transferred from Vote No. 10, Section I.	350 – –		
House near Fort Cumberland, and Lisbon Hospital, transferred from Vote No. 12	29 – –		
House for the Governor of Lewes Prison, transferred from Vote No. 13	83 – –		
Rifle Ranges and Ground in Shanghae, &c., required for Naval purposes, transferred from Vote No. 14	305 – –		
	22,905	–	–
MAKING THE TOTAL VOTE £.	537,880	–	–

— No. 12. —

MEDICINES AND MEDICAL STORES, &c.

	£.	s.	d.
From this Vote of	64,800	–	–
would be omitted—	£.		
Rent of a House near Fort Cumberland, and Quit Rent of Hospital at Lisbon, provided for under Vote No. 11	29		
Medicines, &c., for Troop Ships, provided for under Vote No. 17	336		
	365	–	–
Abate—	£.		
Receipts for Subsistence of Half-pay Officers whilst in Naval Hospitals, &c., at present paid into the Exchequer	64,435	–	–
	415	–	–
MAKING THE TOTAL VOTE £.	64,020	–	–

— No. 13. —

MARTIAL LAW AND LAW CHARGES.

Amounts transferred from the following Votes, viz. :—

	£. s. d.	£. s. d.
From Vote No. 3.—Legal Department:		
Advocate General of the Office of Lord High Admiral (in addition to fees)	13 – –	
Counsel and Judge Advocate for the Affairs of the Admiralty and Navy (in addition to fees)	100 – –	
Solicitor for the Admiralty	1,600 – –	
For ditto for an Office and assistance of Clerks	1,000 – –	
For fees to Counsel, and personal charges of Law Agents employed by the Solicitor on Admiralty Business	8,000 – –	
		10,713 – –
From Vote No. 6.—Naval Prison, Lewes:		
* Governor, from 350 *l.* to 400 *l.* per annum	365 17 6	
* Chaplain	200 – –	
Local Medical Practitioner	100 – –	
Pay of Warders, Assistant Warders, Schoolmaster, Messengers, &c.	1,269 19 4	
For Lodging-money to those of the above unprovided with Quarters	146 – –	
Rent of a House for the Governor	Provided for under Vote No. 11.	
Allowance in lieu of a House to the Chaplain	50 – –	
Gas, transferred from Vote No. 11	45 – –	
Rates and Taxes	25 – –	
Allowances for Clothing to Warders, &c.	103 17 –	
Allowance to Roman Catholic Priest	26 – –	
Fuel, Lights, &c.	181 15 –	
For Postage, Advertisements, and other Contingencies	120 17 2	
For Clothing for Prisoners	69 14 –	
		2,704 – –
From Vote No. 14:		
Courts Martial:		
For allowances to Persons officiating at Courts Martial on Officers, Seamen, and Marines, Travelling Charges, and other Expenses attendant thereon	1,500 – –	
Conveyance of Prisoners:		
For expense of conveying Prisoners between Lewes Prison and County Gaols and Her Majesty's Ships	1,000 – –	
Law Costs:		
For expenses attendant on the purchase of Property, and other Legal Proceedings connected with Naval Business (exclusive of Fees to Counsel and Personal Charges of Agents)	3,500 – –	
		6,000 – –
	£.	19,417 – –
Abate—		
Receipts for Work done at Naval Prison, Lewes, at present paid into the Exchequer		260 – –
Total	£.	19,157 – –

* In addition to Half-Pay.

— No. 14. —

MISCELLANEOUS SERVICES.

	£.	£. s. d.
From this Vote, of		103,925 – –
would be omitted—		
	£.	
Provision for "Superintending Ships building by Contract," transferred to Vote No. 10, Sec. 2.	2,000	
Rents of Rifle Ranges and Ground in Shanghae, &c., required for Naval purposes, provided for under Vote No. 11	305	
Courts Martial	1,500	
Conveyance of Prisoners (Transferred to Vote No. 13, "Martial Law and Law Charges.")	1,000	
Law Costs	3,500	
		8,305 – –
Making the Total Vote £.		95,620 – –

— No. 15. —

HALF PAY, RESERVED HALF PAY, AND RETIREMENT OF OFFICERS OF THE NAVY AND ROYAL MARINES.

(No alteration in body of Estimate.)

Half-Pay, &c. £. 698,195 – –

— No. 16. —

MILITARY AND CIVIL PENSIONS AND ALLOWANCES.

(No alteration in body of Estimate.)

Section I.

Military Pensions and Allowances £. 507,211 – –

Section II.

Civil Pensions and Allowances £. 208,033 – –

— No. 17. —

EXTRA ESTIMATE FOR SERVICES NOT NAVAL.—Freight, &c., on Account of the Army Department.

		REQUIRED for the Service of the Year 1865/66.	LAST VOTE for the Financial Year 1864/65.
		£. s. d.	£. s. d.
For Expense of Her Majesty's Troop Ships—			
Sea Pay of Officers and Crews	£. 56,477 – –		
Victuals, &c., for ditto	22,401 – –		
Coals for Her Majesty's Troop Ships	47,000 – –		
Medicines for Officers and Crews	336 – –		
		126,214 – –	Provided for under Votes, Nos. 1, 2, 10, Sec. I., and 12.
For Freight of Ships engaged for the Conveyance of Troops to and from Great Britain and the Colonies, and of Military Pensioners from Great Britain		97,400 – –	110,976 – –
For Freight of Ships for the Conveyance of Military Stores to and from Great Britain and the Colonies		49,500 – –	65,500 – –
For Freight of Ships for the Conveyance of Troops from one Colony to another, and their Rations; and for the Mess and Passage of Officers and Men from one Foreign Station to another, and from one Port to another in the same command (including arrears of previous years on account of New Zealand)		84,540 – –	33,000 – –
For Freight of Ships for the Conveyance of Stores from one Colony to another, and from one Foreign Station to another, and from one Port to another in the same command		12,500 – –	13,000 – –
For Mess of Military Officers and Civilians of the Army Department while on Passage to and from Foreign Stations in Her Majesty's Ships of War, Transports, and Freight Ships	£. 15,920		
Abate—Credit for Mess Contribution	5,920		
		10,000 – –	8,244 – –
For Freight of Ships for the Conveyance of Troops coastwise, and between Great Britain and Ireland		8,880 – –	10,600 – –
For Passage Money on account of Military Officers and Civilians of the Army Department going upon and returning from Services Abroad		40,000 – –	38,000 – –
For Fitting Monthly Transports and Freight Ships		3,270 – –	600 – –
For Bedding, Blankets, and other Stores, for Troops		11,500 – –	3,970 – –
For Forage and Stores for Horses		100 – –	2,730 – –
For the Pay and Contingent Expenses for Officers of the Navy employed as Transport Officers afloat, or as Temporary Transport Officers at the Outports		2,190 – –	2,100 – –
For Provisions and Medical Comforts for Troops embarked on board Ships of War, Troop Ships, Monthly Transports, and Freight Ships	£. 56,000		
Abate—Credit for Ration Stoppages	18,000		
		38,000 – –	25,510 – –
	£.	484,094 – –	314,230 – –
Abate—Contribution payable by Indian Government on account of Conveyance of Regiments to India		37,300 – –	—
	Total £.	446,794 – –	314,230 – –
Note.—In addition to the Amount provided in the foregoing Vote for Transport Services, amounting to	£.	446,794 – –	
The following sums are likewise included in the undermentioned Votes of the Navy Estimates for Expenses of Troop Ships employed for the Transport of Troops, viz.:	Under Vote.		
For Wear and Tear (Labour and Materials) of Troop Ships	No. 8 and No. 10, Sec. I.	48,998 – –	
For Machinery for ditto	No. 8 and No. 10, Sec. II.	9,700 – –	
			58,698 – –
	Total Charge for Transport Service £.		505,492 – –

NAVY ESTIMATES.

COPY OF

MEMORANDUM

OF

PROPOSED CHANGES IN THE ARRANGEMENT

OF THE

NAVY ESTIMATES.

(*Mr. Childers.*)

Ordered, by The House of Commons, *to be Printed,*
3 *March* 1865.

102.

Under 4 *oz.*

NAVY (DOCKYARD ACCOUNTS).

RETURN to so much of an Order of the Honourable The House of Commons, dated 4 July 1865;—*as calls for*,

COPY "of a REPORT from the ACCOUNTANT GENERAL of the NAVY to the LORDS COMMISSIONERS of the ADMIRALTY, dated the 27th day of June 1865, explanatory of the Measures which have been adopted, and the Arrangements that have been made, for the Improvement of the System of the Record and Preparation of the ACCOUNTS of DOCK and VICTUALLING YARD EXPENDITURE on SHIPS, SERVICES, and CONVERSIONS, from the Year 1858-59 to the present time, with APPENDICES."

Admiralty, 4 July 1865.

C. H. PENNELL,
Chief Clerk.

(*Mr. Childers.*)

Ordered, by The House of Commons, *to be Printed*,
4 *July* 1865.

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COPY of a REPORT from the ACCOUNTANT GENERAL of the NAVY to the LORDS COMMISSIONERS of the ADMIRALTY, dated the 27th day of June 1865, explanatory of the Measures which have been adopted, and the Arrangements that have been made, for the Improvement of the System of the Record and Preparation of the ACCOUNTS of DOCK and VICTUALLING YARD EXPENDITURE on SHIPS, SERVICES, and CONVERSIONS, from the Year 1858-59 to the present Time; with APPENDICES.

DOCKYARD EXPENSE ACCOUNTS from the Year 1858-59 to the present Time.

(No. 1084). Admiralty, Somerset House, W.C., 27 June 1865. A.G.

IN obedience to their Lordships' directions to be furnished with a memorandum explanatory of the measures which have been adopted and of the arrangements that have been made for the improvement of the system of the record and preparation of the Accounts of Dockyard Expenditure upon Ships, Services, and Conversions, from the year 1858-59 to the present time, I beg leave to submit the following statement for their Lordships' consideration.

1. Previous to the year 1858-59 the expense accounts of ships and services were transmitted annually from the Dockyards to the Surveyor (now Controller) of the Navy for official purposes, and for recording in the "Abstracts of Progress" or "Doomsday Book," the expenditure incurred on account of each ship. No general account was rendered to Parliament previous to 1858-59, but special accounts, when called for, were furnished, as prepared at the yards.

2. In March 1859, in consequence of a statement made by Lord Clarence Paget in the House of Commons, a Return showing the Votes and Expenditure, with reference to Votes 8, 9, and 10, for 11 years from the 1st April 1848 to 31st March 1859 inclusive, was prepared by the Surveyor of the Navy from these accounts under certain general heads. Parliamentary Paper, No. 180, Session 1859.

3. Agreeably with their Lordships' Order of the 2d December 1859, an Account "showing the expense incurred on Her Majesty's Ships Building, Converting, Repairing, Fitting, &c., during the Financial Year 1858-59," was prepared by the Controller of the Navy, and laid before Parliament in March 1860. This account showed the expenditure incurred on account of each ship, under the following classified heads, viz. :— 1858-59.

1. Ships and Vessels building.
2. Ships commenced as Sailing Ships and converted to Screws while building.
3. Ships launched as Sailing Ships and subsequently converted into Screws.
4. Fitting out and refitting for, also repairs and maintenance of Steam Ships and Vessels in Commission.
5. Fitting, refitting, repairs, and maintenance of Ships and Vessels in the Steam Ordinary.
6. Repairing, fitting, and refitting for, and maintaining Sailing Ships and Vessels in Commission.
7. Repairing and maintaining Sailing Ships in Ordinary.
8. Fitting and maintaining Hulks, &c.
9. Maintenance of Yard Craft, Boats, &c.

In addition to the direct charges incurred at the several yards against ships, this account included the aggregate amount of the incidental expenses con-

nected therewith incurred at the Dockyards, together with the amount paid at the Admiralty for machinery, the value of stores sent from the Home Yards to Foreign Depôts, and the cost of stores purchased at home and abroad by captains, consuls, and storekeepers, but not appropriated, either as a direct or *pro ratâ* charge over the respective ships.

1859–60. 4. A similar account for the year 1859–60 was prepared by the Controller of the Navy and laid before Parliament, with the additional item of the aggregate amount paid at the Admiralty for "Ships building by Contract."

1860–61. 5. For the year 1860–61 an account of a more detailed description, but upon the same principle, was prepared by the Controller of the Navy from the revised forms, Nos. 88 and 89, recently brought into use at the Dockyards; and in this account a column was introduced under the head of "Hull," in which were included charges of 3 and 2 per cent. for deterioration by use of shores, spauls, &c., on the cost of materials and workmanship on all ships building, converting, &c.; and showing separately, for the first time, the cost of each ship building by contract or purchased, and the cost of building and maintaining vessels composing the yard craft.

6. By their Lordships' Order of the 10th August 1860, arrangements were directed to be made for concentrating in double entry account books, to be kept in the department of the Accountant General of the Navy, the whole of the cost and expense upon ships and services performed in each yard.

7. By their Lordships' Order of the 20th March 1861, the Accounts 88 and 89 were directed to be transmitted monthly, from the 1st April 1861, from the Dockyards to the Accountant General, and not to the Controller's department as heretofore, in accordance with the suggestion contained in the Report of the Commissioners appointed to inquire into the Control and Management of the Dockyards (page 10, par. 38).

Copy herewith, Enclosure A. 8. General instructions for the preparation of these accounts were given in their Lordships' Memorandum of the 25th June 1861, under which the whole of the accounts relating to cost or money value were henceforth to be placed under the Accountant General of the Navy.

9. By their Order of the 22d October 1861, their Lordships approved of the Accountant General's proposed establishment of an audit office at each of the Dockyards, to be placed under his immediate supervision and responsibility, for the conduct of the duties connected with the accounts of ships building, &c., and for the independent audit of yard wages.

1861–62. 10. The account for the year 1861–62 was consequently prepared by the Accountant General on the system of double entry, and was the first presented to Parliament after being subjected to an independent check by the agents of the Finance Officer of the Admiralty.

11. In this account was introduced, for the first time against each ship, a *pro ratâ* charge (based upon the value of materials and labour) incurred thereon under the item of "Incidental Dockyard Charges," which could not be posted direct to the ship.

A detailed account was also annexed of the charges incurred in the course of the year for labour and materials in building at Chatham Dockyard Her Majesty's armour-plated ship "Achilles," with the view, principally, of affording grounds of comparison with private trade, of the cost of the first iron-plated vessel built in Her Majesty's Dockyards.

1862–63 and 1863–64. 12. Similar accounts were prepared by the Accountant General of the Navy, and laid before Parliament for the years 1862–63, and 1863–64.

13. Accompanying the account for 1862–63, were Labour Charts, showing under each dockyard and steam factory, the various services upon which the workmen had been employed during the year 1862–63, and the nine months ended 31st December 1863, grouped under several general heads, so as in the main sufficiently to illustrate the character and extent of the works upon which the men had been engaged. The several grades of workmen employed were likewise shown against the ships and services, together with the wages paid to, and the time worked by each grade; the latter being worked out with reference to the number of men employed for the whole period of the account.

Tabular

Tabular statements were appended, showing the per-centage of the number of men employed upon, and of wages paid for, each of the general services as compared with the total number of men employed, and total amount of wages paid at each yard; and, in a column of remarks, the professional officers of each yard inserted general observations descriptive of the character of the particular works upon which the charges had been incurred.

14. Their Lordships, by their Minute of the 4th August 1862, approved of the balance sheets of manufacturing operations in the several workshops of the dockyards and steam factories, and timber conversion accounts of the dockyards for the year 1860–61, as prepared at the yards, being compiled and laid before Parliament, and similar accounts up to the year 1863–64 have likewise been presented, comparison between the cost of produce and the rate-book prices having been instituted since 1862–63. In order to ensure a more accurate comparison in this respect, their Lordships have authorised the rate-books for timber and stores to be revised annually. A revision has been made, and the result will appear in the accounts for the year 1864–65.

15. On the 3d February 1864, after inquiries instituted at the dockyards in the autumn of 1863, by Mr. Stansfeld, the then Civil Lord of the Admiralty, their Lordships authorised a survey valuation of timber and timber materials and stores in the several dockyards, to be made on the 1st April 1864, as well as a continuous record to be kept of the value of the receipts and issues thereof, under certain prescribed heads. The necessary instructions were issued accordingly. Copy herewith, B.

I would observe that this extensive operation was conducted with success, and in order to facilitate its future annual repetition, auxiliary stock-books have been directed to be kept in the various storehouses for the easy and prompt valuation of the remains of stock.

16. Their Lordships, by their order of the 8th of March 1864, issued a code of instructions for the guidance of the yard and factory officers, and Admiralty audit clerks, in conducting the duties connected with the record of the accounts of dockyard and factory expenditure upon ships and services, as included in Accounts, Nos. 88 and 89, and the Manufacturing Accounts, Timber Conversion Accounts, &c. The chief object sought to be obtained by these regulations was the establishment of a basis of ship building upon sectional arrangements, and the record of cost in accordance therewith, so as to admit of comparison, as far as practicable, between ship-building expenditure in Her Majesty's dockyards, and that incurred in private trade. Copy herewith, C.

17. Their Lordships, by their circular of the 16th May 1864, authorised the introduction of revised forms, Nos. 281 and 282, in order that the Controller of the Navy may exercise a more stringent supervision upon the cost of repairs and refitments, additional fittings, and alterations of ships.

18. In the autumn of 1864, Mr. Childers, the Civil Lord of the Admiralty, visited the dockyards with the view of continuing the inquiries into the organization of labour, and the system of account-keeping at the several dockyards commenced by his predecessor, Mr. Stansfeld, in the autumn of the previous year, and which had led to the issue of the regulations, and the preparation of the Labour Charts before noticed. The visit of Mr. Childers resulted in his suggesting to the First Lord, in a confidential memorandum, certain re-arrangements of duties in the dock and victualling yards, and the formation of a Committee to prepare new regulations to meet the re-distribution of certain offices, and to revise the existing books and forms. The Committee was appointed by their Lordships' order of the 17th January 1865, and revised the instructions and forms considered necessary for immediate use in conducting the expense accounts of the yards, having in view the simplification of the accounts, and the prevention of unnecessary delay in rendering them. At the same time, the Committee proposed the preparation of a Return (No. 16), containing the weekly expenditure for labour and materials upon each ship building, fitting, and repairing, and upon services and conversions, to enable the Controller of the Navy to exercise a full and prompt supervision over the economy of the various operations in the dockyards. The proposed instructions were approved by their Lordships, and are now in operation. Copy herewith, D., with report of principal officers thereon. Report herewith, E. Copy herewith, F. Copy herewith, G.

The duties of the Committee, although temporarily suspended, are not yet completed,

completed, and it will re-assemble before long in order to revise all the books and forms in use in the dockyards.

19. The accounts of the expenditure incurred in Her Majesty's home Victualling yards have also been subjected to the same system of investigation that has obtained in the dockyards, their Lordships having appointed a Committee on the 7th September 1864, to report (through the Accountant General and Controller of Victualling), "in what manner the Valuation, Expense, and Manufacturing Accounts of the Victualling Yards should be prepared, commencing with the current year." The Committee's report, with instructions for the establishment of a system of record of these accounts for the Victualling yards, is enclosed, and these accounts will likewise be laid before Parliament.

Enclosure H.

20. With the view of comparing the cost of manufactures in Her Majesty's Dockyards with that of productions in private trade, and also of investigating the difference in the cost of similar produce in the several dockyards, their Lordships, by their order of the 30th January 1865, appointed a Committee of practical officers to undertake the necessary inquiries. The report of the Committee, with revised instructions for keeping the conversion accounts, is forwarded herewith.

Enclosure I.

21. Their Lordships, by their order of the 28th March 1865, in approval of the Director of Works' submission of the 17th of that month, direct the necessary steps to be taken for the valuation of the plant of the Dock and Victualling Yards on the 1st April 1865.

22. It is intended to present with the future Expense and Conversion Accounts of the Dockyards, the three following balance sheets:—

Enclosure J.

(1.) Plant account, value of land, buildings and premises, additions thereto, interest, repairs, replacements, and alterations.

Enclosure K.

(2.) Stock valuation account, value of remains of stock of timber and stores on hand, and of receipts and issues in the year, and depreciation or enhancement of value of stock.

Enclosure L.

(3.) General balance sheet, or expenditure and production account for ships, services and conversions.

23. The results of the changes and improvements progressively adopted since the year 1859, may be thus generally indicated:—

I. The Controller of the Navy will (concurrently with the performance of the several services) be kept informed of the outlay incurred thereon, both in the expenditure of stores and the employment of labour at the several dockyards.

This information, exhibiting the gradual absorption of the Parliamentary Grants for labour, the relation which the expense of particular works bears to the Estimates for them, and the connection of their cost with their progress, secures a most important and necessary check over the whole of the operations as they are carried on.

II. Means of comparison will be afforded of the cost of articles produced at the several yards, with that of similar articles manufactured in the private trade.

These means have been ensured by the measures adopted for the simplification and uniformity of the accounts rendered from the dockyards, conducing to the institution of periodical comparisons of all analogous dockyard work; and with respect to productions in the private trade, to comparisons of cost as full and precise as similarity of quality and construction may permit.

III. The results of the separate manufactures and of the combined works of the dockyards, will alike be presented in the ordinary form of commercial balance sheets.

Thus, in future, will be shown the extent and value of the works executed, and the amount of the expenses with which they should be charged, in accordance with the principles of account observed in the commercial world.

J. Beeby,
Accountant General.

The Secretary of the Admiralty.

ENCLOSURES.

Enclosure (A).

MEMORANDUM.

25 June 1861.

MY Lords Commissioners of the Admiralty being desirous of improving, without further delay, the system of dockyard accounts, and having by their order of the 20th of March last directed the accounts to be transmitted from the dockyards to the Accountant General's department, from the 1st April 1861, are pleased to issue the following instructions, viz. :—

1. The whole of the accounts of the Admiralty, relating to cost or money value, are henceforth to be placed under the Accountant General of the Navy.

2. The accounts showing the annual cost or expense of ships and services to be laid before Parliament are to be prepared under the direction of the Accountant General, and signed by that officer.

3. The manufacturing accounts of the yards are to be kept as at present, but subject to future revision; they will, however, be checked by the Accountant General, and the comparative results made known to the Storekeeper General.

4. The check upon revision of the rates of prices, from time to time, as made by the yard officers, upon which the expenses are to be charged, is in future to be undertaken by the Accountant General in conjunction with the principal officers.

5. The rates and values of the several items included in the daily receipt and issue notes, and in the workmanship notes, must be inserted and checked in the offices of the storekeeper, engineer, and accountant respectively.

6. The particular ship or service, or precise head of charge to which each receipt, issue, or workmanship note is chargeable and to be posted, must be inserted by the master shipwright, engineer, or other officer of the yard responsible for the service.

7. The daily receipt and issue notes and the weekly workmanship notes are to be sent within the following week to the Admiralty Audit Clerk of the yard, to be posted to the respective accounts.

8. The Admiralty Audit Clerks at each yard, with the necessary writers to assist them, are to be under the immediate supervision of the Accountant General, subject, however, as regards attendance and absence, to the orders of the dockyard superintendents.

9. The audit of the weekly wages paid at each yard is to be undertaken by the Admiralty Audit Clerks, under the directions of the Accountant General.

10. The whole of the cost and expense of the different services performed in each yard, are to be collected by the Admiralty Audit Clerks and concentrated in double entry account books, to be kept at the office of the Accountant General of the Navy.

11. These books are to be so arranged and posted as to afford all necessary information as to cost, in which any *money value* is concerned, which may be required from time to time by my Lords or the principal officers.

12. To insure a prompt, correct, and uniform record and audit of all such accounts, my Lords have appointed an officer, Mr. Henry W. R. Walker, under the Accountant General, with the title of "Inspector and Auditor of Naval Yard Accounts," who is to visit the yards from time to time on behalf of the Accountant General of the Navy, for the special purpose of inspecting and reporting to that officer upon the state of the dockyard accounts.

13. The Accountant General is to confer with the several superintendents and propose to my Lords the arrangements necessary to be made with respect to the Admiralty Audit Clerks and Writers for carrying these instructions into effect.

By command of their Lordships,

C. Paget.

Enclosure (B).

INSTRUCTIONS to be Observed in the SURVEY VALUATION of TIMBER and TIMBER MATERIALS and STORES in the several DOCKYARDS on the 1st April 1864.

TIMBER BRANCH.

IN those yards where an actual survey of all the timber and timber materials may be taken, with the twofold object of correcting the ledger charge and ascertaining the money value of the stock on hand on the same date, the following course, in proceeding therewith, may be adopted, viz. :

Unconverted Materials.

1. All timber, thick-stuff, and mast spars, received by registered numbers, may be booked on survey on the printed forms used for booking such stores at the time of their receipt from the contractors ; from which the contents should be abstracted and consolidated for ledger charge according to the arrangement of the ledger, and also in a separate account according to the subdivision of the contracts for valuation of stock.

2. The remainder of the unconverted stock, such as other plank, deals, small spars, &c. should be entered in books made at the yard out of the printed Form No. 81, under their respective species of timber, so as to admit of being totalled and valued, and the totals of quantity carried to the ledger charge, and of their money value to the cash account of stock as described above.

Reserved Timber.

3. This description of timber of every species is to be valued as sided or square timber according to its real contents. Its remains may be taken in books made of printed Form No. 81, classified to give a ledger charge, and admit of valuation for cash account of stock as described above.

Converted Materials.

4. The converted timber, thick-stuff, plank, and board should be brought to account under their several species and subdivisions for ledger charge and valuation in books, Form No. 81, and the total quantity of each class carried to the ledger charge, and the money value to the cash account of stock.

The planed deals and board, and mooted treenails must be separated from the rough articles to admit of valuation.

5. In those yards where the stock value only is to be ascertained, the following deviations from the above arrangements will accomplish that object.

6. The remains of all timber, thick-stuff, and mast spars, received by registered numbers, may be abstracted from the registers on Form No. 81, in such sub-divisions as will admit of valuation for stock account.

7. The parties making these abstracts should place the letter " A " on the registers against each piece as abstracted, in order that it may be ascertained daily, when the storekeeper's clerk is setting off the issues, whether the piece issued has been abstracted; and he should mark the issue voucher either " A," to signify that the piece was issued after being abstracted, to prevent its money value being twice debited to stock, or " B A," to signify that it was issued before abstracted, and thereby to cause its money value to be debited to the value of stock on the 1st April 1864.

8. In all other respects the arrangements should be similar to those for taking an actual survey of the remains for ledger charge, and ascertaining the money value of the stock on the 1st April as before indicated herein.

9. In both cases while the stock taking and valuing is in operation, the whole of the receipts of timber materials, whether from contractors, yard conversion, returns from ships or services, or from other yards, should be marked with the survey distinguishing paint mark, to distinguish them from the actual stock in the yard on the 1st April, and if issued for use while the stock taking is in operation, the issue voucher should be marked with the letters " A S," to signify that they were issued after survey, and formed no part of the stock in the yard on the 1st April, and so prevent the contents and value being brought into these accounts.

10. And further, while the stock taking is going on and portions of the articles in stock on the 1st April are issued for use, before brought into the stock account by survey for ledger charge and for valuation, the vouchers of the issue should be marked " B.S.," to signify that the articles were not previously included in the survey of remains, and, consequently their contents should be added to the remains, and their money value to the cash account of the stock in hand on the 1st April.

11. In

11. In the reprint of the timber ledgers a tabulated form will be introduced for the purpose of inserting the value of the stock of each description of timber and timber materials remaining on the 1st April 1864, and for recording monthly the value of receipts and issues during the month, in accordance with the rate book classification. At the expiration of each quarter the value of the remains is to be brought forward, and the stock of timber and timber materials is in future to be valued upon the face of the ledger.

Stores.

12. In those yards where an actual survey of the remains of all stores is to be taken to correct the ledger charge, and also to ascertain the value of the stock on the 1st April 1864, printed forms are to be used to facilitate the operation. These forms have been prepared in accordance with the several contract schedules, affording at once a ready means for ascertaining the quantity for ledger charge, and the money value of the stock on hand on the 1st April.

Blank forms have been prepared, to bring into the survey valuation account the stores manufactured in the yard, supplied under casual contracts, obtained as storekeepers' purchases or received from other sources.

13. The printed Form No. 156 may be readily adapted, by altering the headings in the columns, for taking an account of the blocks of all descriptions in store on the 1st April at all the yards except Portsmouth, where the Form No. 189 in use for keeping wool-mills stock is better suited to meet the particular requirements of that yard.

14. In those yards where only a partial survey of the stock will be required, the forms above mentioned will materially facilitate the operation, as well as that of valuing the stock on hand on the 1st April, and in those cases where the stores cannot be valued on the face of the store ledgers the remains of the several descriptions of stores must be verified by personal inspection, and their rate book value determined by weight, measurement, quality, or size, &c.

15. In valuing the stock of timber and timber materials and stores, in all cases the existing rate-book prices must be taken. In those cases where no rates are fixed, the same must be valued by the respective principal officers, and their value inserted in the rate books for guidance when issued, and the value given by the principal officers to all such stores should be attached on a tally to each article. A special report to be made of such cases for the information of the Accountant General and the Storekeeper General.

16. At those yards where stores are laid apart by warrants for ships in the steam reserve the quantities in all such warrants, where the articles cannot be valued on the face of the ledger should be abstracted under their several species for valuation, and the total quantity of each kind carried into the printed schedule accounts in red ink to distinguish it from, but to include it in, the remains by survey, both for comparison with the store-ledger charge and for the cash accounts of the value of stock.

17. The stock in hand and materials forming portion of the unfinished work in the several workships at the end of the financial year 1863–64 are to be valued at the rate-book prices for the articles, with the addition of the cost of labour expended upon the work in hand.

18. The greatest care and vigilance must be exercised to ensure a *bonâ fide* survey valuation of stock of timber, timber materials and stores, and the clearest record thereof must be made upon the prescribed forms to be used, so as to admit of ulterior classification, not only for purposes of general information, but in order that in those cases where the articles of store or of timber and timber materials are valued by personal inspection, the quantities may be compared with the ledger charge.

19. Upon the conclusion of the survey valuation of the whole of the stock and final comparison of the results with the charge appearing on the face of the ledger, a statement is to be prepared and forwarded for the information of the Accountant General and Storekeeper General, showing the various classes of timber and timber materials, and articles of store under which discrepancies exist between the ledger charge and record of survey valuation, their nature and extent.

20. Upon the completion of the survey valuation, the officers are to furnish a statement for the information of the Accountant General and Storekeeper General, of all such articles as may appear to be in excess of the requirements of the service; of all articles which may be considered obsolete, or of a pattern not in general use; and of articles of deteriorated quality, which may render them unfit for the service, with the rate book or estimated value in each case. Also to state whether it is desirable to retain them any longer, and, if not, the best means of disposing of them.

21. The detailed records of the survey valuation of the several descriptions of timber and timber materials and stores, when completed, to be abstracted under the following general heads, and the valuation thereof inserted, and such abstracts to be certified by the storekeeper and audit clerks, and forwarded for the information of the AccountantGeneral and Storekeeper General, accompanied with the detailed records.

CLASSIFIED HEADS under which Timber and Timber Materials and Stores are to be Recorded for Stock Valuation.

1. *Timber and Timber Materials.*

1. Timber.
2. Thick-stuff.
3. Plank.
4. Board.
5. Deals.
6. Mast spars.
7. All other timber materials.

2. *Stores.*

1. Anchors.
2. Boats.
3. Cables, chain, and chains of sorts.
4. Cabin furniture.
5. Canvas of sorts.
6. Coals and coke, and patent fuel.
7. Copper, brass, and Muntz' metal, cake, bolt staves, sheets, square, bar, castings, old, and metal rings.
8. Cordage of sorts.
9. Fire hearths, cooking apparatus, and cabin stoves, with gear.
10. Hemp of sorts.
11. Iron and steel for armour plates.
12. Iron and steel, other sorts.
13. Lead of sorts.
14. Masts, iron, and wood, with gear.
15. Nails of sorts.
16. Paints of sorts, with compositions for iron ships' bottoms.
17. Pumps and fire-engines, with gear.
18. Rigging fitted of sorts, and fitted gun breechings and tackles.
19. Sails of sorts.
20. Steam machinery, boilers, and spare gear (exclusive of marine engines and machinery received from contractors and charged direct to ships).
21. Tar, pitch, tallow, and oil.
22. Tools of all sorts.
23. Yarn of sorts.
24. All other stores.

22. The utmost expedition must be used consistent with accuracy in effecting the stock valuation, and the arrangements of the clerks, writers, and others to be employed thereon, must be so organized as not to interfere with the progress of the current work.

23. The persons to be employed must consist of clerks, writers, leading men of storehouses, storehousemen, and yard labourers attached to the storekeeper's department, and of clerks and writers belonging to the audit office.

24. The quantities, rates, and value to be inserted by clerks and writers belonging to the storekeeper's department, and checked by similar persons belonging to the audit office.

25. The daily period during which the several persons are to be employed upon the stock valuation should be as follows:—

The whole of the berths in the storehouses having been re-stowed and the timber rearranged previously to the 1st April, to facilitate the survey valuation, so that the contents may be read off by the survey valuation clerks, the leading men of storehouses, storehousemen, and labourers are to be employed one hour before bell-ringing in the morning, and one hour in the dinner time, in addition to the ordinary working hours, to enable them to prepare and arrange the articles for survey in advance of the survey valuation clerks and writers.

The survey valuation clerks and writers, and others of a like grade employed extra in consequence of the survey valuation, are to attend from 8 to 12 a.m., and from 2 to 7 p.m. The clerks to be paid the usual rate of survey extra pay, viz., 5 *s.* a day, and the writers to be paid the usual rate of extra pay for time worked beyond their ordinary hours of attendance.

26. Upon the receipt of these instructions, the superintendents of the several yards are to call upon the yard officers and audit clerks to furnish estimates for the information of the Accountant General and Storekeeper General, of the numbers to be employed, their designations, period, rates of extra pay, and cost of undertaking this survey valuation, observing that in the case of Chatham an actual survey will be held in conjunction with the valuation of stock, and, as usual, two clerks will attend from the Storekeeper General's Department.

Enclosure (C).

INSTRUCTIONS for the Guidance of the YARD and FACTORY OFFICERS and the ADMIRALTY AUDIT CLERKS in conducting the Duties connected with the Record of the ACCOUNTS of DOCKYARD and FACTORY EXPENDITURE upon SHIPS and SERVICES, as included in ACCOUNTS Nos. 88 and 99; also MANUFACTURING ACCOUNTS and those of TIMBER CONVERSIONS, and STOCK VALUATION ACCOUNT, as well as the AUDIT of DOCKYARD and FACTORY WAGES.

By the Commissioners for executing the Office of Lord High Admiral of the United Kingdom of *Great Britain, Ireland,* &c.

BY the Authority in us vested, We hereby require and direct you, and the Officers of, and also the Admiralty Audit Clerks at, Her Majesty's Dockyard under your superintendence, strictly to conform to and obey the several Instructions herein contained.

These instructions are to be brought into operation on the 1st April 1864.

Given under our hands this 8th day of March 1864.

Somerset. *Charles Frederick.*
Fred. Wm. Grey. *J. R. Drummond.*
Charles Eden. *James Stansfeld.*

The Superintendents and Officers of, and the several Admiralty Audit Clerks at, Her Majesty's Dockyards.

By command of their Lordships,
C. Paget.

PART 1.—DOCKYARD.

INSTRUCTIONS for the Guidance of the YARD and FACTORY OFFICERS and the ADMIRALTY AUDIT CLERKS in conducting the Duties connected with the Record of the ACCOUNTS of DOCKYARD EXPENDITURE upon SHIPS and SERVICES, as included in ACCOUNTS Nos. 88 and 89; also MANUFACTURING ACCOUNTS and those of TIMBER CONVERSIONS, and STOCK VALUATION ACCOUNT, as well as the AUDIT of DOCKYARD WAGES.

1.

THE expenditure incurred upon Ships and Vessels in Her Majesty's Dockyards to be classified and recorded under the three following general heads, viz. :— General Heads under which Expenditure on Ships and Vessels is to be classified.

I.—Ships Building and Fitting.
(To include all charges up to first commission or completion for Sea.)

II.—Ships Refitting and Repairing.
(To include all charges subsequent to first commission or completion for Sea.)

III.—Building, Fitting, and Refitting, and Maintenance of Yard Craft, Coal Depots, Steam Tugs, Boats, &c.

2.

With the view of affording the required detailed appropriation of the expenditure incurred for Ships, the first two general heads to be sub-divided as follows :— Subdivisions of the First General Head under which Expenditure is to be recorded.

I.—Ships Building and Fitting.

1. Ships and Vessels building up to launch.
2. Ships and Vessels fitting up to launch.
3. Ships and Vessels building from launch up to commission, or completion for Sea.
4. Ships and Vessels fitting from launch up to commission, or completion for Sea.
5. Sailing Ships converted into Steam Vessels.
6. Wooden Ships converted into Armour-plated Vessels.

Charges upon Ships and Vessels to be posted under Sectional portions.

Sectional Classification for record of Expenditure.

Under the sub-divisions of this general head the several charges are to be posted under Sectional portions of the Ships and Vessels, so far as regards "Iron Ships, Armour Plated," and "Wooden Ships, Armour Plated."

In recording the expenditure upon the above classes of Ships and Vessels, the following Sectional Classification is to be observed:—

Iron Ships, Armour Plated.

IRON SHIPS, ARMOUR PLATED.

1.—Iron Frames, Beams, Plating, &c.

Sections.	*Works.*
I. Iron Frame, complete	Including Keel, Stem, Stern Posts, Frames, Keelson Plates, &c.
II. Outside Plating on Frames	Including Bilge Keels.
III. Internal Plating on Frames	Including Stringers, Ceiling, &c.
IV. Decks and Platforms	Beams, Carlings, Plating on Beams, Pillars under Beams, &c.
V. Bulkheads	Including Coal Bunkers, Shaft-alleys, Watertight Bulkheads, and all others.
VI. Armour Plating	On Ships' Sides and on Bulkheads.

2.—Timber Materials.

Sections.	*Works.*
I. Backing to Armour Plates on Ships' Sides and on Bulkheads, and Timber Materials between Iron Frames.	Timber, Thickstuff, &c., for Backing, including also Framing for Main Deck Ports, Chocks for Ring and Eye Bolts, and for Tubes, Scuppers, &c.
II. Inside Planking	Spirketting, Berthing between Main Deck Ports, Gunwale, Ceiling, &c.
III. Decks and Platforms	Waterways, Framing to Decks, Coamings, and Head Ledges, Bitts, Standards, and Cross-pieces, Flat of Decks, Cabins, Cable Tiers, Bag Racks, Ladders, Gratings and Hatches, Blocks, Cleats, &c., for Rigging, Fittings for Armament, &c., and all other Works on and between the Decks.
IV. Works in Hold, Engine Room, &c.	Bulkheads and Fittings of Magazines, Shell, Store, and Engine Rooms, and all other Works below the Lower Deck.
V. Topsides and Works, without Board.	Topside Timbers, Framing to Upper Deck Ports, Planksheer, Topside-Planking, Catheads, Hammock Rails and Berthing, Works on Head and Stern, Accommodation Ladders, Steps to the Side, &c. &c.

Wooden Ships, Armour Plated.

WOODEN SHIPS, ARMOUR PLATED.

Sections.	*Works.*
I. Frame, complete	Including Keel, Stem, Stern Post, Timbers of the Frame, Deadwood, Keelson, Fillings between Timbers, and Iron Riders.
II. Outside Planking	Wale, Bottom, and Top Sides, including Planksheer.
III. Inside Planking	Planking in Hold, Clamps, Spirketting, Berthing between Ports, &c.
IV. Decks and Platforms	Shelf-pieces, Beams, Transoms, Hooks, Waterways, Framing to Decks, Coamings and Head Ledges, Bitts, Standards, and Cross-pieces, Flat of Decks, Cabins, Cable-Tiers, Bag Racks, Ladders, Gratings and Hatches, Blocks, Cleats, &c., for Rigging, Fittings, &c., for Armaments, &c., and all other Works on and between the Decks.
V. Works in Hold, Engine Room, &c.	Bulkheads and Fittings of Magazines, Shell, Store, and Engine Rooms, and all other Works below the Lower Deck.
VI. Head, Stern, and Outboard Works.	Channels, Catheads, Davits, Hammock-rails and Berthing, Accommodation Ladders, Steps to Side, and all other Works without Board.
VII. Armour Plating	On Ship's sides, &c.

All

All Stores and Labour connected with each of the foregoing sections for Iron and Wood Ships, Armour Plated, are to be distinguished upon the Store and Workmanship Notes, and posted accordingly.

Charges for Stores and Labour to be distinguished and posted under each of the Sections.

II.—Ships Refitting and Repairing.

1. Refitting, repairs, and maintenance of Ships in commission.
2. Repairs and maintenance of Ships and Vessels in Steam and Sailing Reserve.
3. Fitting, refitting, and maintenance of Hulks.
4. Breaking up old Ships and Vessels.

Sub-divisions of the Second General Head under which Expenditure is to be recorded.

III.—Building, Fitting, Refitting, and Maintenance of Yard Craft, Coal Depots, Steam Tugs, Boats, &c.

1. Building and fitting.
2. Refitting, repairs, and maintenance.

Sub-divisions of the Third General Head under which Expenditure is to be recorded.

N.B.—The expense of each Dock and Victualling Yard Craft to be shown separately, together with its name or number.

3.

The Daily Issue and Return Notes of Stores and Timber, Nos. 184 and 83, for Ships and Services, and the Weekly Workmanship and General Expenditure Sheets, Nos. 182 and 182A, having been prepared with the view of giving the necessary particulars for recording the expenditure under the new mode of Classification, it is essential that the Columns should be filled up with the greatest care and accuracy.

Daily Notes of Stores and Timber, Weekly Workmanship and General Expenditure Sheets to be filled up with the greatest care and accuracy.

The several Principal Officers responsible for the works are to attach their initials to each note, in proof of their being satisfied as to the Head of Charge and Classification of Expenses.

Principal Officers responsible for the Works to attach their initials to each note.

4.

The rates and values of the several articles included in the Daily Issue and Return Notes, are to be inserted and checked in the office of the Storekeeper.

Daily Issue and Return Notes. Rates and values to be checked by the Storekeeper.

The several rates of day pay, and amounts paid to the different classes of workmen, are to be inserted by the Accountant on the Weekly Workmanship Expense Sheets, and the time worked and money earned by each grade of workmen to be totalled by the Accountant, the Apprentices' time being reduced to men's time. The several rates and amounts inserted by the Storekeeper on the General Expenditure Sheets are to be checked in the Accountant's Office.

Weekly Workmanship and General Expenditure Sheets to be checked by the Accountant.

The Daily Issue and Return Notes, as well as the Weekly Workmanship and General Expenditure Sheets, are to be sent within six days of the date of issue or return, or of the payment of wages, to the Admiralty Audit Clerk for posting in the Collection Books of Expense against the respective accounts.

The above Notes and Expenditure Sheets to be sent to the Audit Office.

5.

The charges for general expenditure, for Dockyard materials, and labour, to be brought to account and apportioned as follows, viz.:—

General Expenditure, mode in which to be apportioned.

The issues of petty stores for General Expenditure on ships and services to be entered on the ordinary Issue Note, No. 184, to be rated and valued and sent daily to the Audit Office for posting in the Collection Books of Expense under the head of "General Expenditure"; and in like manner the charges for labour are to be similarly posted from the Weekly Workmanship Expense Sheet, No. 182.

Those incurred upon manufacturing operations in the several workshops to constitute a direct charge against each shop.

The remainder to be appropriated *pro ratâ* over the total values of materials and labour expended upon ships and services based upon the aggregate amount of *wages* paid for such works as at present.

The appropriation of such charges to be made weekly by the Storekeeper on Form No. 182A, and forwarded to the Audit Office for posting into the Collection Books of Expense against the several ships and services, the amount having previously been compared with the record in those books of the collective charges posted under the head of "General Expenditure."

6.

The smithery forgings supplied to ships and services direct from the smithery to be entered weekly upon the ordinary Issue Note Form 184, to be initialled by the principal officers responsible for the Works as to the accuracy of the head of charge and classification of expense; to be signed by the Master Smith as responsible for the appropriation of the iron drawn from Store, and by the Storekeeper who is answerable for the quantity delivered, as well as for the rating and valuing the same. Care to be taken in demanding iron articles from the smithery to give the necessary particulars on the respective moulds, &c. as to the head of charge and section of the ship. The Writers at the smithery are to make out weekly, on Form No. 83, a Return of the several classes of Forgings made at the

Smithery Forgings.

Direct supplies to Ships and services, and Conversions.

smitheries, which is to be signed by the Master Smith and forwarded to the Store Receiver, who is to attend at the smithery weekly to verify the quantities by comparison with the Entries in the Book of deliveries to ships and services, and to charge the Storekeeper therewith in the same manner as for articles under Conversion. These notes to be rated, valued, and checked by the Storekeeper, and forwarded weekly to the Audit Office for posting in the Expense Books, under the head of Conversions, as a credit to the smithery.

7.

Weekly Workmanship Sheets of Expense for Dockyards and Factories.

To be forwarded to the Audit Office for posting.

The Weekly Workmanship Sheets of Expense for Dockyards and Factories, classified under the several Trades and Ships and Services upon which the Workmen have been employed, forwarded by the Professional Officers to the Accountants of the Dockyards, are to be rated, valued, and checked in the Office of the Accountant as well as compared with the total Amount paid weekly on the Muster Book, in order to verify their accuracy or otherwise; when so checked these Workmanship Sheets are to be forwarded to the Audit Office for posting in the Collection Books of Expense, in which the amount of Wages paid for labour are to be shown under the different Classes of Workmen.

Audit of Wages.

Dockyard and Factory Workmen and Yard craft.

The Audit Clerks are weekly to audit the amount paid for Wages to Dockyard and Factory Workmen; such audit to comprise a verification of the accuracy of the numbers borne by reference to the Establishment List or other authorities, the rates of pay, the amount cast out as due, and the casualties of attendance as recorded in the Muster and Pay Books by comparison with the Timekeepers' Books of Absentees.

The Audit Clerks are likewise similarly to audit the payments on account of hire of teams and of wages of the crews of yard craft.

The weekly certificates and other vouchers of sums paid for the above services, which accompany the Dockyard Accountant's Monthly Cash Account, are to be certified to by the Audit Clerks, so far as regards the total amount paid, and its respective division under the several heads of charge.

8.

Conversion Notes of Stores and Timber to be rated and valued and sent daily to the Audit Office.

The issues and returns of Stores for Conversions should be entered upon the ordinary Notes, Nos. 184 and 83, and rated and valued *daily* as they take place by the Storekeeper, and be forwarded with the other Notes to the Audit Office for posting. The issues of Timber for Conversion, as well as the produce of all Conversions therefrom, at the pits and mills, to be entered daily on Form No. 324, to be rated, valued, and checked by the Storekeeper, and sent daily to the Audit Office for posting in the Expense Books under the head of "Conversions," as a credit to pits and mills.

9.

Old materials issued for Conversion to be rated and valued.

The issues of old copper, copper dust, and mixed metal, old lead, and old iron, or any other old articles *from Store* for Conversions as raw material, are to be rated and valued upon the Ordinary Issue Notes at the prescribed rates, in like manner as the new raw material, and be entered accordingly as a charge against the mill, foundry, or shop under the head of "Conversion" in the Collection of Expense Books, inasmuch as they are the ingredients of the manufactured goods, and dispense with the necessity of purchasing copper cake, pig lead, iron bar, &c., independently of which, by such an arrangement, the unity of charge between the Conversion and Manufacturing Accounts is maintained.

10.

Conversions.

Mode of recording charges and produce.

The record of charges of Conversions is to include as debits to the several shops the value of the raw material, together with the cost of labour and general charges thereon; and as credits thereto, the value of the produce and other materials returned to the Storekeeper upon Forms 184 and 83. To be rated, valued, and checked by the Storekeeper, and sent daily to the Audit Office for posting in the Expense Books under the head of "Conversions" respectively to the debits and credits of the particular shops, but when it occurs in process of Conversion that articles which are commenced in one shop are required to pass into other shops, either directly or subsequent to being returned into Store, to be finished, then the record of the further cost of such Conversions should be restricted to the additional labour, stores, and general charges consequent upon the subsequent processes in the completion of the article.

The advantage of keeping the Record of the Cost of Conversions is not only to show the value of articles in progress of manufacture, but also at the end of the year to form the grounds of comparison as regards aggregate results with the totals of the Manufacturing Accounts for materials, workmanship, and general expenditure.

11.

Timber.

Classsification and record of charges of landing, receiving, removing, &c.

The Charges for Timber landing, receiving, removing, &c. (included in the price of converted Timber) to be shown as heretofore, under the three following heads, viz.:—

Landing, Surveying, and Receiving.
Removing after Receipt, and Stacking.
Taking from Stacks, &c., to the Pits or Mills; removing therefrom after Conversion, and issuing for use.

As

As the whole of these incidental charges should be included in the Annual Cost of converting the timber shown in the Balance Sheets, they should, at the expiration of the year, when so apportioned, be posted in the Expense Books of the Audit Office, under the head of "Conversions," as debits to the pits and mills, and shown as credits to the above heads, and separately distinguished in Account No. 88.

This adjustment is in no way to interfere with the existing practice of bringing to account these charges in the Balance Sheets of converted Timber.

12.

Manufacturing Accounts and Accounts for the Conversion of Timber.

Record, preparation, and transmission of Balance Sheets.

General Instructions having been issued under date of Admiralty, March 1853, for keeping the Manufacturing Accounts, and the Accounts of the Conversion of Timber in the several Dockyards, it is not intended for the present to do more than to require that these Accounts at all the Dockyards shall be kept and rendered in the manner and upon the principles laid down in those Instructions, except as regards the omission in future of the 10 per cent. charge in these Accounts, as fully explained in paragraph 13, and that the Annual Balance Sheets shall be struck and transmitted to the Accountant General's Department.

Their Lordships, by their Memorandum of the 25th June 1861, having directed that the Manufacturing Accounts are to be checked by the Accountant General of the Navy, the examination and check of the postings in the Cost Ledgers of the several workshops by the Manufacturing Writers, now performed by clerks and others under the Storekeeper, are to be undertaken by clerks under the Accountant, who are likewise from those sources to check the various Balance Sheets of the Manufacturing Accounts.

The Stock Books and the Receipt and Issue Books being verified as to accuracy of quantities by the professional officers and Storekeeper, are to be accepted as the groundwork for the entries of the quantities in the Cost Book; and the rates and values inserted against such quantities in the Cost Book are to be checked by clerks under the Accountant, who are to attend daily at the Storekeeper's office for that purpose.

In like manner the debit and credit entries in the Abstracts of Conversions of Timber, are to be similarly checked, as well as the Annual Balance Sheets of such Conversions.

The Balance Sheets of the several Manufacturing Shops as well as those of the Timber Conversions are in future to be made up by the Storekeeper, and checked prior to their transmission to the Accountant's General Department by the Accountant of the Yard.

The Balance Sheets of the Manufacturing Accounts are to be made up for the year ended the 31st December, and forwarded to the Accountant General's Department within two months after its expiration.

The period up to which the value of the Materials issued for Conversion should be charged in the Balance Sheets is to be the date of the last Weekly Payment for Dockyard Wages within the year.

13.

Per-centage Charges to be discontinued.

The present per-centage charges, of 3 per cent. on the total expense of materials and workmanship on all ships and vessels building, converting, and repairing, and 2 per cent. upon those fitting, were established as representing the cost of deterioration for use of shores, staging, screws for plank, tools, &c., in connexion with these works.

The present per-centage charge of 10 per cent. added to the value of the materials and labour expended upon articles manufactured in the Dockyards, was established to represent the additional charge arising from the wear and tear of machinery, use of buildings, interest on plant, and supervision.

It is not considered desirable to perpetuate these per-centages, as the expenses which should be represented by them can be recorded and appropriated by the following arrangements, viz:—

1st.—*Description of such Charges to be recorded for Appropriation.*

Incidental Charges to be appropriated in lieu of per-centages.

1. Repairs of docks, slips, and basins, including housings over docks and slips, of sheds, workshops, caissoons, timber racks, and all buildings; of gas and water pipes, including supplies and all fittings therewith; also of cranes, capstans, &c. But not to include new works nor works connected with the enlargement of any department of the plant.
2. Repairs of machinery in workshops, &c., and replacing the existing machinery wherever it may be found to be necessary for the efficient working of the plant. But not to include additional new machinery that may be introduced.
3. Repairs, replacements, and maintenance of the existing moving material of the plant, such as waggons, carts, fire-engines, hawsers, blocks, tackles, shovels, brooms, including all shores, spauls, stage deals, wedges, workmen's tools, and all other moveable articles required for carrying on the works of the Yard, including additions to the stock of these small and perishable articles.
4. Supervising power, including the salaries and contingent charges of all the officers borne in the respective Dockyards, and the cost of the police force therein. But not to include the salaries of any officers in the Admiralty Departments in London. The Sea Pay and allowance of the Superintendents, chargeable to Votes Nos. 1 and 2, are not to be included.

2d.—*In what Manner the foregoing Charges are to be appropriated.*

Mode of appropriation of such incidental charges.

The foregoing charges are to be appropriated over ships building, converting, repairing, fitting, refitting, &c., at the yards and in the Reserves during the Year, in the Accountant General's Department annually, and shown in the Accounts distinctly in a separate column against the several ships.

3d.—*In what Way to be calculated.*

Basis for the calculation of such incidental charges.

1. As it appears to be a correct principle to charge to the equipment of the ships; viz., to "Masts, Yards, &c." (which are works produced by the plant), a due proportion of the incidental expenses of the Yard, in order that undue charges might not be made to the hull, it would not be correct to make this charge on labour alone, as in the expenses under masts and yards, and rigging, sails, and stores, the labour is not charged separately from the materials.

   The incidental charges under the head of "Engines and Boilers," should only be on the *expenses incurred at the Dockyard*, including materials and labour.

   The *pro ratâ* charge for these incidental expenses should therefore be calculated upon the gross expenditure of labour and materials upon ships building, fitting, &c., in the course of the year.

2. The Manufacturing Accounts are not to include, as hitherto, the 10 per cent., or any proportion of the incidental expenses; the elements of charge in these Accounts to be confined to materials, labour, and general expenditure. The value of the articles manufactured in the Dockyards would, when issued, be placed respectively to the heads of charge for the several ships for which they were demanded, and would therefore subsequently be charged with their proportion of the *pro ratâ* charge of the whole of the incidental expenses.

3. The rates of all articles manufactured at the Dockyards will, in the next revision of the Rate Books, be calculated without the addition of the 10 per cent. now included in these rates. But should any of these manufactured articles be supplied to other Departments of the Government, to Foreign Governments, to private individuals, or to any other service excepting to ships building, converting, repairing, fitting, &c., at the Dockyards, the charge of 10 per cent. hitherto added to the direct cost of such manufactured goods is still to be continued to be charged to and form part of the cost of such supplies as the representative value of certain indirect charges, so far as relates to the value of manufactured or converted articles, but not to appear as a separate charge.

4. The incidental charges on account of supervision will be recorded and appropriated in books in the Accountant General's Department.

14.

Charges hitherto incidental now to be considered direct Charges.

The following items of Charge and Receipt, hitherto included among the incidental Charges in Account No. 88, are in future to constitute direct Charges against the several Ships and Vessels, on account of which such expenditure has been incurred, viz.:—

Transporting and securing ships in Ordinary.
Stores supplied to Steam and Sailing Vessels in Reserve for Sea and Harbour service use.
Ballasting and unballasting Ships.
Surveying and clearing Ships in Ordinary.
Transporting Ships from port to port.
Lodging Money and Travelling Expenses of Workmen detached from their own Yards upon the building and repair of specific Ships and Vessels.

15.

Incidental Charges to be included in Account No. 88.

The following indirect Charges incidental to the building, fitting, repairing, &c. of Her Majesty's Ships and Vessels, are to be entered in Account No. 88, and will be appropriated in the Accountant General's Department at a *pro ratâ* valuation upon the gross amount expended within the Year for materials and labour upon the several Ships and Vessels:—

1. Cables, pendants, chains, swivels, bridles, and buoys.
2. Transporting hawsers, warps, and other docking and launching gear.
3. Opening and shutting Dock gates and penstocks, floating and sinking caissons and pumping Docks.
4. Landing, surveying, receiving, depositing, and issuing Stores.
5. Shipping off Timber and Stores to other Yards at home. (To include the cost of packing cases).
6. Shipping off Timber and Stores to other Yards abroad. (To include the cost of packing cases).
7. Collecting old Timber, Chips, and Stores for sale, and cleaning and clearing the Yard and Docks.
8. Preservation of Timber and Stores.

9. Cranes

9. Cranes, capstans, steam hoists, (repairs, replacements, and maintenance of).
10. Crabs, winches, carts, waggons, timber carriages, sledges, barrows, ladders, &c.
11. Fire-engines, buckets, and hoses.
12. Wages of all single stationed men, boats' crews, messengers, &c., viz.:—
    - A. Draughtsmen in the Master Shipwright's Department.
    - B. Writer to Master Shipwright.
    - C. Ditto Timber Inspector.
    - D. Ditto Boatswain.
    - E. Writers to Measures.
    - F. Acting Inspectors on day pay.
    - G. Acting Measurers on day pay.
    - H. Boats' crews, Messengers, Postman, and Signal man.
    - I. Single stationed men not chargeable to services before mentioned.
13. Dockyard chapel (labour and petty stores).
14. Chemical lecture room and laboratory (labour and petty stores).
15. School for Apprentices (including wages while at school).
16. Petty stores and incidental charges for Police Force and Military guard.
17. Allowances for Apprentices' Instructors.
18. Ditto hurt money.
19. Ditto holidays.
20. Coals, candles, and other Stores for Officers' offices.
21. Lighting the Yard (inclusive of gas made in the Yards, and repairs to fittings, *when done by Yard workmen*).
22. Sweeping chimneys.
23. Waterworks for supplying the Yard and for extinguishing fire.
24. General Survey of Timber and Stores.
25. Rope for guys and stages.
26. Materials and labour for mould lofts.
27. Timber, blocks, plank, bilgeways, cleats, &c. for launching and docking Ships.
28. Shores, spauls, stage deals, wedges, harpins, and ribands.
29. Stores issued to workmen on loan from loan tool house.
30. Blocks under new Ships, brows, temporary ladders for and housing over Ships, &c.
31. Screws for securing plank, &c.
32. Repairs of docks, slips, and basins, including housings over docks and slips; of sheds, workshops, caissons, timber racks, and all other buildings, *when done by Yard workmen.*
33. Repairs, replacements, and maintenance of machinery in Workshops and Yard, *when done by Yard workmen.*
34. Experimental services (*the description and cost of each experiment to be shown separately*), viz.:—
35. Allowances for Scholarships.
36. Other miscellaneous charges (*on account of H. M. Ships and Vessels to be given in detail*).

Note.—The expense of labour in laying the blocks for building, and in fitting the launch for and launching new Ships, laying blocks and slide in docks, docking and undocking Ships, and getting Ships in and out of basins, is to be charged to the respective Ships for which the works are performed.

16.

Payments for Marine Engines and Machinery not to be included in Dockyard Expense Accounts.

The Notes upon which the payments by Bill, at the Admiralty, Somerset House, to Contractors for Marine Engines and Machinery, and also for Vessels building and repairing by Contract, have hitherto been entered by the Storekeeper and sent to the Audit Office, for posting in the Collection Books of Expense against the several Ships, are to be discontinued to be sent to that Office, as such charges form no portion of the expenditure incurred *at the Dockyards*, being issued and charged direct to the Vessels, and not deposited in the Store of the Storekeeper for subsequent issue by him, and will therefore be dealt with in the Accountant General's Department. The expenses to be included in the Accounts of Dockyard Expenditure, as prepared at the Yards, are to be restricted to such charges *as have been incurred at those Yards on account of these Works.*

Marine Engines appropriated to other Ships than those for which they were originally ordered.

In the event of Marine Engines and Machinery, previous to their being placed on board any Ship, being appropriated to Ships for which they were not originally ordered, a notification of the same will be made to the Accountant General's Department by the Controller of the Navy; but when Engines, &c., have been placed on board a Ship and subsequently removed to another, the usual debit and credit charges are to be made.

17.

Payments by Bill for Machinery for Yard Buildings not to be included in Dockyard Expense Accounts. Expenditure at the Yards for the above Machinery to be charged against Vote No. 11.

The Notes and Accounts, upon which the payments for new Machinery for Yard Buildings, by Bill, in London, are now entered for posting in the Collection Books of Expense, are for similar reasons as the above to be discontinued to be sent to the Audit Office, leaving the Issue Notes and the Workmanship Expense Sheets to be limited to Stores issued and labour performed at the Yard on account of Machinery. The expenditure incurred at the Yards in the manufacture and repair of Machinery for Yard Buildings to be charged against Vote No. 11, and not, as hitherto, to Votes Nos. 8 and 10.

18.

Payments by Bill for new Works not to be included in Dockyard Expense Accounts.

The Notes and Accounts upon which the payments to Contractors for new Works, by Bill, in London, are now entered for posting in the Collection Books of Expense, to be likewise discontinued to be sent to the Audit Office, leaving the Issue Notes and Workmanship Expense Sheets to be limited to Stores issued from the Storekeeper's charge, whether new Stores or *old Timber material*, and to labour performed at the Yards, on account of new Works, Repairs, and Painting, under the charge of the Director of Works, to be rated and valued for posting in the Collection Books of Expense, as a charge against Vote No. 11.

Notes of Expenses for Works to be duly initialled.

The Notes of Expenses for such Works to be initialled by the Principal Officer in the Director of Works' Department, in proof of his having approved of such Works, and of the charges for the same, being borne by Vote No. 11.

Old Timber issued for building purposes to be charged.

The practice hitherto in force of issuing old Timber for building purposes, without any charge, to Vote No. 11, to be discontinued, and a charge and discharge to be made in the ordinary way upon the Issue or Return Note.

19.

Steam Reserve.

Supplies of Stores to.

The demands for the supplies of Stores for the steam and sailing vessels in the Reserve to be made *monthly* by the officers in charge of the several vessels, through the Captain of the Reserve, upon Form No. 334, to be signed by those officers, with their rank, and also by the Inspector of Machinery Afloat, as regards the requisitions for Engineers' stores. These demands to be countersigned by the Captain of the Reserve, and approved by the Superintendent of the Dockyard, before being forwarded to the Storekeeper as the authorised Notes for the issue of Stores.

Upon the supplies being issued by the Storekeeper, the Stores are to be taken on board the Guard Ships of the Reserve, for the purpose of being distributed among the officers who demanded them.

The Issue Notes are to be rated and valued by the Storekeeper, and sent to the Audit Office for posting in the Collection Books of Expense the charges against the several ships.

Surplus Stores when not used on the ship for which they have been issued, are to be returned into the Store of the Yard, and credit to the respective ship.

Wages of crews of the Reserve not to be included in Dockyard Expense Accounts.

The workmanship being undertaken by the crews of the ships and vessels in the Reserve, whose Wages are provided under Vote No. 1, Sea Pay, should not appear as part of the Dockyard Expenditure on account of these ships.

20.

Warrants for ships and vessels. Daily transactions to be entered on Transcript.

The daily transactions upon gunners', boatswains', carpenters', and engineers' establishment Warrants for ships and vessels, are to be transcribed daily as they occur, upon the Transcript Form No. 222, to be rated, valued, and checked in the Storekeeper's Office, and forwarded to the Audit Office for posting with the ordinary notes of the day. Due notations are to be made upon the Warrants of the dates and numbers of the several Transcripts against the respective issues, so as to satisfy the Storekeeper and the Admiralty Audit Clerks, of the full execution of the Warrant.

21.

Notes and Warrants, and Workmanship Expense Sheets to be signed by the responsible professional officer.

The Notes, Warrants, or other documents upon which Stores and Timber are demanded or returned, and the Workmanship Sheets of Expense, upon which is classified the labour expended, are to be signed or initialled by the principal officer cognizant of and answerable for the service or works for which these requisitions are made, or on account of which these returns are to be credited, so that the head or item of charge to be debited or credited may be authenticated by the responsible professional officer.

22.

Stores shipped from one Yard to another. Notes to be rated and valued.

The Notes Nos. 65 and 66 of Stores shipped from one Yard to another, to be rated and valued, and forwarded to the Audit Office with the ordinary Notes of the day, in order that a corresponding entry may be made in the Collection Books of Expense, No. 316, Parts 7 and 8, Stock Account Valuation Book, under the head of Receipts or Issues of the Yard from which the Stores have been sent, as well as in those of the Yard receiving the same.

Two of the Bills of Lading to be rated and valued, one of which is to be retained in the Yard from which the Stores are shipped; the other to be forwarded by post through the Storekeeper General to the Storekeeper of the Yard to which the Stores are sent, and a third Bill of Lading, unvalued, to be forwarded with the Goods.

In the event of any difference arising between the quantity shipped and that received, notification of the same should be forwarded through the Storekeeper General to the Yard sending the Stores, and a corresponding communication be made by the Storekeeper of that Yard to the Audit Office for the adjustment of the charge in the Expense Books.

The Notes of Incidental Charges for Stores and Labour connecting with the packing and

and shipment, as well as those for the packing cases, &c., to be rated and valued, in order that they may be entered in the Collection Books of Expense under the contingent Head of Charge in Account No 88.

The value of the packing cases is to be entered in the Collection Books of Expense of the Yards receiving the Stores, to the credit of the above contingent head. The net charge appearing under this head will be appropriated with other general indirect charges *pro ratâ* over ships building, &c.

23.

Stores issued to other Departments of Government, private individuals, &c.

The Notes, Form No. 16, upon which are to be entered the issues of Stores to other Departments of Government, to Private individuals, to Foreign Governments to public Contractors for Vessels or Works, and to other branches of the Naval Service, not chargeable to those portions of Votes Nos. 8 and 10 taken for Dockyard Services, to be rated and valued as the issues take place by the Storekeeper, and be sent to the Audit Office for posting. A distinct record to be kept in the Storekeeper's office of such supplies as the basis of claims, so far as regards the value of materials to be made upon Form No. 76.

If the Stores issued are to Public Contractors for Works chargeable to Vote No. 11, a Statement of the value of such Services should be sent by the Storekeeper to the principal officer under the Director of Works, in order that the abatement may be made before the officer certifies to the Contractor's claim.

The Weekly Workmanship Expense Sheets, which show the appropriation of the charges for labour for these Services, are to be posted accordingly in the Collection Books of Expense.

The Notes of Return Stores Form No. 183. to be rated and valued in like manner as the issues, and posted in the Collection of Expense Books as credits.

The repayments made to the Naval Department for the above Services should not appear as credits in the Collection Books of Expense.

24.

Breaking up old Ships.

The cost of labour connected with the breaking up of old Ships and Vessels to be kept entirely distinct, both in record and charges, from the ordinary labour of the Yard, and the value of such labour to be posted in the Collection Books of Expense as a charge against the ship.

The value of the old Copper and Metal and Timber, returned into the charge of the Storekeeper, to be rated and valued upon the ordinary Return Note, in order that the Ship may receive credit for the same, and the General Store of the Yard be charged therewith.

In like manner, the proceeds of the sale of the old and unserviceable materials, are to be carried to the credit of the Ship, from the Sale Book in the collection of Expense Books.

Upon the completion of the breaking up of each Vessel, the return of articles into Store, and the sale of old materials, a Debtor and Creditor Account, upon the prescribed Form, No. 335, of the charges and receipts on account of each Vessel so broken up, is to be sent in Duplicate to the Accountant General's Department, through the Accountant of the Yard, who, with the Storekeeper and the Audit Clerk, are to certify as to the accuracy of the Accounts.

No charge to be made in the Account for wear and tear of Tools and Staging, as this expense, so far as relates to the breaking up of Ships, will be adjusted in the Accountant General's Department at the end of the year, upon the same basis as Ships building and repairing.

25.

Proceeds of the sale of unserviceable Stores, Fathom-wood, Chips, &c.

The proceeds arising from the sale of unserviceable Stores and Timber, Fathom-wood, Chips, &c. to be entered in the Collection Books of Expenses from the Sale Book, No. 50, and to be abstracted therein, under the following heads, viz.:

Old Stores taken off the charge of the Storekeeper.
Old Timber ditto ditto.
Fathom or Offal-wood, from the saw pits and mills.
Other Fathom or Offal-wood, Chips, Sullage, &c. (excepting that derived from breaking up Ships provided for in Article No. 24.)

The first two to be entered in the Expense Books, No. 316, Part 8, "Stock Account Valuation Book," under the head of Issues. The third item to be shown as a Credit or returns in the Expense Books to the conversions of the Saw-pits and Mills; and the fourth item to be credited to the head of "Collecting old Timber and Chips for Sale."

The charges for labour and other small Expenses connected with the collection of these articles for sale, cleaning the Yard, and cleaning the Docks of Sullage to be charged to the last-mentioned head. The balance under this head will be appropriated annually in the Accountant General's Department amongst the several Vessels building, repairing, &c.

In order to afford the required information for classifying the Timber under the above heads, it will be necessary to open a column in the Sale Book, Form No. 50, under which should be entered the sources whence the Fathom-wood has been received, and for this purpose the column not being required for "Deposit" can be appropriated.

The proceeds arising from Chips, Sullage, &c. sold to contractors, should likewise be entered under the same head, in the Collection Books of Expense from the Chips and Sullage Books kept in the Storekeeper's Office.

26.

Account No. 8 to be prepared by the Storekeeper.

The Account No. 8 being regarded rather as a Professional Account than as one of Dockyard Expense, its object being to show the quantity, weight, and value of the different materials used, and the charges for the several classes of labour employed on building Her Majesty's Ships, and likewise similar charges for fitting Vessels for the Steam Reserve, and for Sea, including the value of Masts and Spars, Machinery, Engines, Sea Stores, &c., is to be prepared as heretofore by the Storekeeper, and the records from which the Account is made out are to be referred to the Audit Office monthly, for comparison of the total charges of the materials, with the sums posted in the Collection Books of Expense on account of such Services, thus securing for this Account a valuable independent check.

The total Expenditure for each Class of Labour, to be inserted in Account No. 8, by the Audit Office Clerks, when the Account for each Vessel is completed, and at the same time, the total value of Materials is to be verified.

27.

Stock Valuation Account.

Continuous record and annual valuation.

As it would be attended with very prolonged and excessive labour to value by *entire Survey* the whole of the Timber and Stores in Stock at the several Dockyards, and as the remains of the several articles struck on the face of the Store and Timber Ledgers at the expiration of the quarter may be, for all practical purposes, accepted as the basis for valuation, it will be only necessary in those cases where the arrangement of the stores in the Store Ledger, and of timber in the Timber Ledger and Registers, are not in accordance with the classification of rates as given in the Schedules of the Rate Book, or with any existing established rate, personally to inspect such articles of stock, and having ascertained their respective subdivisions of rates, to value them according to their several Schedule rates; in the cases of those articles where no such rates exist, estimated values are to be obtained.

Having thus fixed the value of the Stock upon the 1st April 1864, its continued value will be maintained by carrying to its account all receipts and issues as they take place, in the manner proposed, as follows:—

1. The Contractors' Invoices or Bills of Parcels, Nos. 55 and 56, upon which the deliveries of stores and coals into the Yards are entered, to be rated and valued. These Bills of Parcels, which form the groundwork of the quantities brought on charge by the Storekeeper in his Ledger, are to be checked as to quantity, rate, and value in the Storekeeper's Office, and to be sent daily with the Issue and Return Notes of Stores to the Audit Office for posting as receipts to the Stock Account of the Yard.

2. As the Timber is not capable of exact valuation upon the Invoice before Survey, and as the whole cargo of Timber is not received at one time, the daily receipts of Timber, as at present classified at the end of the Timber Sections, are to be transcribed by the Storekeeper, upon Form No. 55, to be rated, valued, and checked in his Office, and forwarded to the Audit Office for posting as a receipt to the Stock Account of the Yard, simultaneously with the other Notes of the day.

3. The value of Stores and Timber received from and issued to other Yards.
The value of Stores received from and issued to other Departments of Government.
The value of Stores received from and issued to other Depôts of the Naval Service (Victualling Yards, Marine Barracks, Naval Hospitals, &c.)
The Bills of Lading or Notes upon which these Stores are entered are to be valued, except in the case of those received from or issued to other Yards which will have been previously valued, and forwarded by the Storekeeper to the Audit Office for posting to the Stock Account under the heads of receipts or issues.

4. The value of Stores and Timber issued to and returned from Ships, also of similar issues to Shops, Pits, and Mills, and of articles manufactured and Timber converted with any other materials returned from Shops, Pits, and Mills. Also of sales of Timber and Stores taken off the charge of the Storekeeper, as explained in paragraph 25.

5. The value of the several Daily Notes of the transactions before referred to, to be entered in abstract forms Nos. 336 and 337 by the Storekeeper under the following general heads, and to be forwarded to the Audit Office, accompanied by the original Notes, where they are to be checked before being posted under similar heads in the Expense Book, Part 5, Stock Account, Receipts and Issues, viz.:—

1*st. Timber*

1*st. Timber and Timber Materials.*

1. Timber.
2. Thickstuff.
3. Plank.
4. Board.
5. Deals.
6. Spars for Masts, Yards, &c.
7. All other Timber Materials.

2*nd.*—*Stores.*

1. Anchors.
2. Boats.
3. Cabin Furniture.
4. Cables, Chain, and Chains, of sorts.
5. Canvas, of sorts.
6. Coals, Coke, and Patent Fuel.
7. Copper, Brass, and Muntz' metal, Cake Boltstaves, Sheets, Square, Bar, Castings, and old and metal Rings.
8. Cordage of sorts.
9. Fire-hearths, Cooking Apparatus, and Cabin Stoves and Gear.
10. Hemp, of sorts.
11. Iron and Steel for Armour Plates.
12. Iron and Steel, other sorts.
13. Lead, of sorts.
14. Masts, Iron and Wood, and all Gear.
15. Nails, of sorts.
16. Paints, of sorts, and Compositions for Iron Ships' bottoms.
17. Pumps and Fire Engines with all Gear.
18. Rigging fitted, of sorts, and fitted Gun Breechings and Tackle.
19. Sails, of sorts.
20. Steam Machinery, Boilers, and spare Gear (exclusive of Marine Engines and Machinery received from contractors, and charged direct to ships. *See* paragraph 16).
21. Tar, Pitch, Tallow, and Oil.
22. Tools, of sorts.
23. Yarn, of sorts.
24. All other Sorts.

6. At the expiration of each year ending on the 31st March, the remains of Timber and Timber Materials are to be valued by the Storekeeper and Audit Clerk upon the face of the Ledgers. The remains of the several descriptions of Stores are on that day to be valued by the Storekeeper and Audit Clerk, either upon the face of the Ledgers or where not practicable from the Auxiliary Stock Book Form, No. 338, to be kept in the Storehouses, in which are to be entered quarterly the quantity of the Remains, according to their Rate Book classification, for valuation.

7. The final valuation of such Remains to be abstracted under the general Heads, before described, of the Stock Account, and a Statement of the same to be furnished for the information of the Accountant General and Storekeeper General. Any difference between such Record of Quantities and that appearing on the face of the Ledger to be noticed, as well as any discrepancy in the valuation as compared with the balance struck on the Stock Valuation Account between Receipts and Issues.

8. Upon the occasion of the periodical Surveys of the quantities of the Stores and Timber in Stock, should any discrepancy exist between the actual Remains and those shown upon the Ledgers, such will be made the subject of adjustment on the Stock Valuation Account of the Yard, whether arising from deterioration of value or any other cause; and it is considered for all practical purposes in the Public Accounts, such periodical adjustment will fairly exhibit the progressive and approximate valuation of the Dockyard stock, inasmuch as all Issues and Returns of Stores are to be *based upon or valued at the Rate Book Prices.*

28.

Receipts and Issues of Timber and Stores as posted in Ledgers to be checked in the Audit Office.

The daily entries of Receipts and Issues of Timber and Timber Materials in the Abstract Books, and their monthly postings in the Timber Ledgers, also the entries in the daily abstracts of the Receipts and Issues of Stores, as well as their postings in the Store Ledgers, are in future to be audited daily by a Clerk from the Audit Office, who will attend at the Storekeeper's Office for that purpose.

The postings in the Store Ledgers, as well as the quarterly examination of the Remains, will be no longer checked in the Superintendent's Office.

29.

Revision of Collection Books of Expenses.

The books for the collection of expenses, No. 316, have been revised, in order that detailed particulars may be afforded with regard to the expenses of the different sections of ships building, and also of those incurred upon the Hulls of ships converting, repairing, or fitting, as well as of the charges incurred for other services. The greatest care is to be taken in abstracting and posting the various notes of expense, in order that these particulars may be correctly recorded.

30.

Accounts Nos. 88 and 89 revised.

The Form of Account, No. 88, has been revised with the view of simplifying the records of the incidental charges incurred upon ships and services, and to render it more available for the record of these expenses in accordance with the revised system of Dockyard Accounts.

The Form of Account, No. 89, has also been revised with a view of simplifying the record of direct charges on ships and vessels, and to afford greater facilities for abstracting such expenses. Care must be taken to show in the account separately, the cost of each repair, refit, or other works which may be performed upon a ship or vessel upon each occasion of her having such works undertaken.

The fractional parts of a £. are in future to be shown in the Accounts Nos. 88 and 89, in the columns introduced for that purpose.

The other Forms for collecting the expenses have also been revised, examples of which, together with those of the Expense Books and Forms of Account Nos. 88 and 89 are given in the accompanying Appendices.

The Expense Accounts Nos. 88 and 89 are in future to be made up for the year ending the 31st December, and the postings in the Expense Books are to be kept close up, so as to admit of each month's account being rendered to the Accountant General's Department within *three* weeks after its termination.

In order to secure this result, the Audit Clerks are to be most particular in seeing that the several notes for materials and Labour are forwarded within the prescribed time, and are to bring to the notice of the Superintendent any instance of departure therefrom.

The Annual Accounts, 88 and 89, hitherto prepared at the Yards, will in future be made up in the Accountant General's Department.

30.

Dockyard and Factory Expense and Manufacturing Accounts to be rendered for the year ended 31st December.

As the Dockyard and Factory Expense Accounts, as well as the Manufacturing Accounts for the year 1863-4, will be made up as usual to 31st March 1864, the first Accounts for these Services prepared upon the new system for the year ending 31st December should only include transactions for the nine months to 31st December 1864.

31.

Notes and Workmanship Expense Sheets to be carefully pasted in Guard Books.

The various Daily Notes of Receipts, Issues, and Returns of Timber, Timber Materials, and Stores, are to be kept in the Storekeeper's Office, and forming, as they do, the basis of the system of Dockyard Expense Accounts, are in future to be carefully pasted in the Guard Books monthly, and arranged according to the consecutive numbers of each day's transactions, so as to ensure the record of the entire Notes of each day. The Workmanship Expense Sheets are to be under the charge of the Accountant, who will be held responsible that they are preserved in the same manner as the Store and Timber Issue, Return, and Receipt Notes.

Notes and Expense Sheets to be initialled, with the dates of their transmission.

These various Notes and Expense Sheets should, upon transmission to the Audit Office, be initialled by the Storekeeper and Accountant respectively, with the date on which they are sent, and upon their return from the Audit Office the signature of the Senior Admiralty Audit Clerk should be attached, with the date thereof.

32.

Dates of Entries in Collection Books of Expense.

The dates under which the expenses are to be recorded in the Collection Books are to be those upon which the Issues and Returns have taken place.

33.

Notes to be printed in black and red ink.

The Issue Notes are to be printed in black, and the Return and Receipt Notes in red ink, except in the case of Warrants, in respect of which one Form serves both for the Issues and Returns, which will be also printed in black.

PART 2.—FACTORY.

INSTRUCTIONS for the Guidance of the YARD and FACTORY OFFICERS and the ADMIRALTY AUDIT CLERKS in conducting the Duties connected with the MUSTER and PAYMENT of the WORKMEN of the STEAM FACTORIES, and with the RECORD of the FACTORY ACCOUNTS of EXPENDITURE upon SHIPS and SERVICES, as included in ACCOUNTS Nos. 88 and 89, and of COST of MANUFACTURES.

1.

Payment of the wages of Factory.

THE payment of the wages of the Factory workmen to be undertaken by the Accountant, and for which he is to be held fully responsible, as in the case of the Dockyard workmen.

The wages of the Factory workmen, in like manner with those of the workmen of the Dockyard, to be made up to the Saturday previous to the day of payment, viz., the following Friday.

2.

Timekeepers.

Attendance of workmen.

The Timekeepers employed in the Factory to be under and responsible to the Accountant for the mustering of the men, and the records kept by them of the attendance of the Factory workmen to be subjected to an independent check by a weekly comparison, previously to payment of the attendance of the workmen, as noted in the Muster and Pay Book, with that recorded by the Collectors of work (who are under the Chief Engineer) against each man in their Accounts of Workmen's Time and Employment (No. 367).

3.

Collectors of Works.

Daily record of time worked.

The daily records kept by the Collectors of Work, showing the description of work, the time worked, the rates of pay of, and amount of earnings by, the several workmen, to be compared weekly, previously to payment, with the Accountant's Muster and Pay Book, so far as regards rates of pay, time, and amounts of earnings.

4.

Chief Engineer to make demands of stores upon the Storekeeper, by whom the notes are to be rated and valued.

The Chief Engineer to make his demands for stores for the Factory upon the Storekeeper, upon the prescribed form of Issue Note, No. 368, to be signed either by the Foreman of the Factory or Boiler makers, and initialled by the Chief Engineer as the authority for the appropriation and the classification of the charge for stores; and every precaution is to be taken to avoid multiplication of these demands by a careful previous consideration of the daily requirements of the service.

These Issue Notes, when so signed, to be rated, valued, and checked by the Storekeeper, and to form a portion of his daily issue notes forwarded to the Audit Office for the purpose of being posted in the Collection Books of Expense, for Accounts Nos. 88 and 89. And when so posted to be sent to the Accountant for him to enter therefrom in the Factory Subsidiary Books and Cost Ledgers the issues so far as they relate to Factory conversions.

A similar arrangement to be observed in regard to the notes for the return of Stores.

5.

Articles manufactured or repaired in the Factory Workshops.

Notes of Issues and Returns.

All articles manufactured or repaired in the several shops of the Factory for Ships and Services to be recorded in the Subsidiary Issue Books, and from them entered upon the usual Return Notes daily by the Clerk or Leading-man in charge of stores under the Storekeeper, which entries are to be verified by the initials of the person delivering the manufactured or repaired article; these notes to be signed by the Foreman of the respective departments, and initialled by the Chief Engineer. The Return Notes to be then sent to the Store Receiver of the Yard, for him to compare them with the entries in the Subsidiary Books and charge the Storekeeper therewith. Such stores as are not immediately wanted, but which have been manufactured or repaired for stock, will thus be deposited in store. Those articles whch are wanted for immediate use for any ship or service must in like manner be transferred to the Storekeeper's charge, and should be demanded from the Storekeeper of the Yard, and not of the Chief Engineer, and issued on the usual notes, to be made out by the Clerk or Leading-man in charge of stores, and to be signed by the respective professional officers. The Return and Issue Notes to be rated, valued, and checked by the Storekeeper, and forwarded to the Audit Office for posting; and when so posted, to be sent to the Accountant for the entry of charges against the manufacturing shops.

6.

Weekly Workmanship Expense Sheets to be prepared by the Collectors of Work.

The Collectors of Work to make out weekly, from the Time and Employment Work Sheets, No. 367, for the Accountant, on the Factory Form, No. 360, the expense of the workmanship, giving the ship or service, the description of workmen of each trade, the time worked by them, and their gross earnings upon each ship or service, the details of which are to be checked concurrently by a clerk from the Accountant's Office. The time worked by the boys of the factory to be reduced to men's time.

The form to be signed by the Foreman of the respective departments of the factory, and initialled by the Chief Engineer, as to the accuracy of the classification of the charges. These abstract sheets of expenditure for workmanship, when so prepared, are to be forwarded to the Accountant for him to compare the aggregate amount thereof, with the total sum paid on the pay list, and to prepare therefrom, upon Form No. 372, the abstract of the monthly expenditure for wages, as required by the Controller of the Navy. The Accountant will then forward them to the Audit Office for posting in the Factory Expense Books.

7.

Cost Ledgers and Manufacturing Accounts.

Record, preparation, and transmission of balance sheets.

The *Cost Ledgers* and *Manufacturing Accounts of the Factory*, together with the other books and records of such charges, to be placed under the charge of the Accountant.

All periodical returns prepared in connection therewith to be forwarded by him to the Accountant General of the Navy for transmission to the Controller of the Navy. The annual balance sheets of the costs of the manufactured articles in the several workshops of the Factory are likewise to be made out and forwarded by the Accountant to the Accountant General of the Navy.

These books and accounts are to be posted and rendered in their present form until further orders.

The Factory Manufacturing Accounts are to be made up for the year ending 31st December, and forwarded to the Accountant General's Department within two months after its expiration.

The period up to which the value of the materials issued for conversion should be charged in the balance sheets, is to be the date of the last weekly payment for factory wages within the year.

8.

The Factory Expense Books of charges upon ships, services, and conversions to be transferred to the Audit Office.

The Factory Expense Books of charges upon ships, services, and conversions, now designated as Cost Ledgers, Nos. 1, 2, and 3, to be transferred to the charge of the Admiralty Audit Clerks, who are to post therein from documents duly authenticated by the respective principal officers, the particulars as already recorded of the charges for materials and labour upon the several works, and collate therefrom monthly the results of such charges to be embodied in Factory Accounts Nos. 88 and 89, which are in future to be distinct from those of the Dockyard.

The several daily supplies of similar stores, at the same rate and for the same ship or service, to be posted in one entry from abstract sheets, upon which the details of the several notes are to be transcribed under the respective ships and services, and which are to be verified by a comparison with the aggregate amount of the daily notes. The total amount of the weekly labour of each trade, and time worked, is to be posted from the Classified Workmanship Abstract, No. 360.

The several daily notes of stores returned from ships and services are in like manner to be abstracted and posted in the Factory Expense Book, No. 4, "Credit for Stores Returned."

9.

General Expenditure.

Apportionment of charges.

The charges for general expenditure, for factory materials and labour, to be brought to account and apportioned as follows, viz. :—

The notes of issues of petty stores for General Expenditure on ships and services, to be rated and valued by the Storekeeper, and sent daily to the Audit Office for posting in the Collection Books of Expense, under the head of General Expenditure, and when so posted to be sent to the Accountant for the entry of charges against the Manufacturing Shops. In like manner the charges for labour are to be similarly posted from the weekly Abstract of Wages paid, No. 360.

Those incurred upon manufacturing operations in the several workshops to constitute a direct charge against each shop.

The remainder to be appropriated *pro ratâ* over the total values of materials and labour expended upon ships and services based upon the aggregate amount of *wages* paid for such works, as in the case of the Dockyard.

The appropriation of such charges to be made weekly by the Accountant on Form (Dockyard) No. 182A, and forwarded to the Audit Office for posting into the Collection Books of Expense against the several ships and services, the amount having previously been compared with the record in those books of the collective charges posted under the head of General Expenditure.

None of the incidental or indirect charges included in Factory Account, No. 88, are to form a portion of "General Expenditure."

10. The

10.

The weekly certificates of wages due to the Factory workmen to be signed by the Chief Engineer in proof of the accuracy and fairness of the rates of pay; and the weekly payments to the factory workmen to be made in the presence of the Superintendent, who may depute, when he sees fit, the Master Attendant, Chief Engineer, or other principal officer, to attend for him. Weekly certificates of Wages.

11.

The forms of Vouchers and Accounts, Expense Books, and Cost Ledgers in use at the Factory to be printed in blue ink, and examples of the same, so far as at present revised, are given in the accompanying Appendix. Factory forms to be printed in blue ink.

The Periodical Returns in the Appendix to the Factory Instructions issued by their Lordships, under date of the 27th December 1848, numbered therein, Nos. 9, 10, 11, 12, 13, and 16, are to be discontinued. Returns to be discontinued.

Enclosure (D.)

MEMORANDUM OF MR. CHILDERS, M.P.

(Confidential.)

To the Duke of *Somerset*.

I HAVE devoted some time at Devonport and Portsmouth to the investigation of the system under which the labour at the dockyards is checked; the expenditure for wages and material is brought to account, and statistical information of various kinds, with respect to that expenditure, is prepared for the use of the Admiralty and of Parliament. Although I have not been able to examine so minutely the details of these arrangements at the other dockyards, I have satisfied myself as to the points in which the practice is uniform among the dockyards, or special to each; and I now feel that I am able to point out in what respects I think the present system, in regard to check and account, is imperfect and capable of marked improvement. I have included, in my investigation of the system of check, the arrangements under which stores are received and brought on charge.

With respect to labour, I am of opinion—

(1.) That a more uniform system, throwing upon the professional officers the entire responsibility for the amount, in the same degree as for the quality, of the work done, should be established.

(2.) That the supervision, and the system of "collecting" the work in the factories, is generally sound and simple, and should be adopted, as far as practicable, in the other departments of the dockyards.

(3.) That the Measurers' Department, under the system of day-pay, is not only useless as a practical check, but mischievous as impairing the sense of responsibility on the part of the professional officers.

(4.) That the records in the inspectors' books, forge books, &c., should be enlarged, so as to describe the amount of work done, sufficiently to enable the superior officers to satisfy themselves that the wages of the men are fully earned.

With respect to account, I am of opinion—

(5.) That the present system under which the preparation and supervision of accounts (not being accounts of quantities) is divided between the storekeeper, the accountant, and the audit clerk of the yard, is unsatisfactory, as causing much unnecessary writing, copying, and double computation; as rendering unity of responsibility impossible, as retarding prompt preparation of accounts; and as calculated to produce inaccuracies.

(6.) That the duty of making payments should be altogether dissociated from that of preparing accounts; and that the officers having charge of cash at the dockyards might undertake the advances to paymasters (and probably all the payments) made by the victualling storekeepers.

(7.) That a great part of the check now exercised by the store receivers on the storekeepers is unreal and unnecessary; and that so much of it as is necessary might be more beneficially undertaken by the Accountant's Department.

(8.) That since the establishment of the Audit Office the accounts have assumed so different a character as to render it inexpedient to perpetuate the independence of that office of the control of the superintendent, as exercised by him over the other departments.

(9.) That in preparing and rendering accounts, throughout the dockyards, there is at the present time (*a*) much unnecessary copying, (*b*) much use of unauthorised and private forms, (*c*) employment of many obsolete forms, (*d*) inadequate examination by the superior officers of accounts prepared by the clerks and writers; and, most of all, (*e*) imperfect appreciation by many officers of the object of the forms they use, and the returns they make.

For these reasons I recommend—

I. That the Measurers' office be abolished, and that so much of its statistical work as it may be deemed convenient or necessary to continue, be assigned to the Accountant's Department.

II. That there be attached to the office of the inspector and valuer of dockyard work two officers, as assistants to him for the examination at uncertain periods of the work at all the dockyards, so as to check the certificates of the professional officers, that the wages of the workmen have been satisfactorily earned.

III. That officers, to be entitled "cashiers," be appointed at the several yards; and that the present cash duties of the dockyard accountants, and (so far as may be found desirable) of the victualling storekeepers, be transferred to them.

IV. That the duties of the Audit Office be transferred to the accountants.

V. That the duties of the Store Receivers' Department be transferred to the Accountants' Department, an inspector of stores being placed under them at each yard.

VI. That the preparation of the manufacturing balance sheets be transferred from the storekeepers to the accountants.

VII. That the rating and valuing of the store and timber notes be checked by the accountants, and that the rating and valuing of all workmanship notes be assigned to the accountants; and that those notes be compared, as at present, with the muster and pay books rendered for audit by the cashiers.

VIII. That the accounts of all kinds be kept so closely up as to enable the fullest information to be given (as to the past and current expenditure on the several works in the yard) to the professional officers, the Superintendents, the Controller of the Navy, and the Board.

IX. That no forms be used in the dockyards, and no rough copies or office copies made, except by authority; and that all existing forms, and the practice as to copies, be made the subject of investigation, with a view to their reduction and simplification.

X. That copying presses be used wherever practicable.

XI. That the recent regulations under which the professional officers are relieved of clerical duties be extended so far as may be possible.

XII. That the Accountant's Department in the several dockyards be distinguished in the estimates from the departments of the other principal and professional officers charged with the works and stores of the yards; and that with respect to their selection and promotion the Accountant General should bear the same relation to them as the Controller of the Navy to the professional officers.

I recommend that these proposals be referred to the Controller of the Navy, the Accountant General, and the Storekeeper General (and with respect to payments by the Victualling Storekeeper only, to the Controller of Victualling); that the Controller of the Navy send forward with his own report the opinions of the several superintendents; and that after the Board have decided on the proposed general arrangements, a committee be appointed to revise the existing books and forms, so far as they concern the several departments of the dockyard whose relations are proposed to be altered, with a view to the estimates being arranged accordingly, and the new system being brought into operation on the 1st April 1865.

If these suggestions are carried out fully, I anticipate a considerable reduction in the expense of the yards.

17 December 1864. *Hugh C. E. Childers.*

MEMORANDUM.

Admiralty, Somerset House, 12 January 1865.

AT a meeting held this day, at Somerset House, Mr. Childers in the chair; consisting of the Controller of the Navy, the Accountant General, and Storekeeper General of the Navy, and the Inspector and Auditor of Dockyard Accounts, the Memorandum of Mr. Childers to the Duke of Somerset, of the 17th ultimo, containing proposals relative to the check of yard labour, bringing to account dockyard expenditure, making the yard payments, and receiving stores, was read.

The views expressed thereon by ourselves, as well by the superintendents of the several yards, having been generally indicated and discussed, the principles and arrangements involved in the proposals were acquiesced in with the following modifications, and with the understanding that points of detail were to be reserved for the consideration of the proposed committee.

1. That the accountant, owing to his being relieved from the cash business of the yard, and the necessity for his frequent personal presence in the office, shall be held responsible for

for the accuracy of the receipt of stores, mainly, of course, through his agent, the inspector of stores, who, from being essentially employed out of doors, and not on office work, can exercise a personal and unbroken check, but likewise through his own frequent, and if possible, daily personal supervision over the receipts of stores, so as to ensure concurrently with the independent check of the inspector of stores, fidelity and accuracy in the discharge of these responsible duties.

2. That at Pembroke yard, where the cash duties are comparatively light, they should still be undertaken by the storekeeper, and thus secure the continuance of the independent audit of the yard wages.

3. That at Deptford, where the duties of making the cash payments of the dock and victualling yards are now undertaken by one officer, the accountant, they should in future be performed by the dockyard storekeeper, thus leaving the victualling storekeeper free for store duties, as contemplated by their Lordships.

Rob. Spencer Robinson,
Controller of the Navy.
J. Beeby,
Accountant General of the Navy.
R. Dundas,
Storekeeper General of the Navy.

Enclosure (E).

COMMITTEE on DOCKYARD BOOKS and FORMS.

FIRST REPORT.

Admiralty, Somerset House, 25 February 1865.

1. THE Committee appointed by their Lordships' order of the 17th January last (E.), "to revise the existing books and forms used at the dockyards," have to report that they assembled at Somerset House on the 27th ultimo, and have since continued to give their best attention to the subject.

2. The duties of the Committee were indicated at their first meeting in the observations addressed to them by Mr. Childers, their chairman. Those observations were founded on his confidential memorandum on dockyard economy and accounts, the ratification of the proposals in which left to the Committee only the simple task of adapting an existing to an amended system.

3. It became necessary, however, not only to revise the books and forms requiring modification, in consequence of the contemplated changes, but also the instructions referring to those books and forms.

4. The Controller of the Navy having communicated to the Committee that the sectional classification of expense on ships, for labour and material, together with the distinction between hull and fittings, should be discontinued, they have framed the necessary instructions agreeably to the altered arrangement.

5. Instructions have likewise been drawn, at the suggestion of the Controller of the Navy, for the purpose of extending and improving the existing system of diaries for the record of work performed by the artificers and others in the dockyards and factories,—kept in the shipwrights' department by the inspectors and others, and in the factories by the recorders of work.

6. The Controller of the Navy having approved of the assimilation of the method of payment for extra labour in the dockyards to that existing at the factories, instructions have been prepared with that object.

7. Guided by the principle enunciated in the memorandum of the chairman, the Committee have endeavoured, in the course of their revision, to sustain a due relationship between the professional and accountant elements.

8. Considering the prompt transmission of the weekly accounts of expenditure for labour and material, required by the Controller of the Navy, to be of primary importance, the Committee have included in the instructions positive directions with that view.

9. It having been decided to transfer to the accountant (assisted by an inspector of stores,) the receipt of timber and stores, and to relieve the accountant of cash transactions by the appointment of a cashier, the Committee have prepared instructions for those officers corresponding with the new assignment of duties. They have sought to maintain the same responsibility in the case of the accountant that has hitherto rested on the store receiver, with regard to the receipt of such stores only as are answerable to the specified conditions; but they have not contemplated discharging the professional officers or the storekeeper from any responsibility in that respect.

10. The intricate valuation of timber conversions, as inserted in the annual balance sheets, has occupied the attention of the Committee, with a view to the simplification of the present mode of calculation. As the largest conversions are now more exceptional than ever, it is suggested that a common value, at per cubic foot, should be given to the several

several conversions, as being sufficiently accurate for all practical purposes; and that an instruction with that object should be communicated to the Committee on Dockyard Manufactures.

11. It is submitted that an instruction should likewise be given to that Committee for the reduction of "forgings" to the three classifications of "plain," "middling," and "extra."

12. In revising the heads of direct and of incidental charges in the accounts, the Committee have entertained the opinion that all expenditure incurred in the working and maintenance of steam power and for tools, in short, the cost of whatever is *internal*, in respect to each of the several conversion shops, should become a direct charge to that shop.

13. With regard to the dockyard accounts generally, the Committee have considered that they should, as far as they extend, be rendered with a fulness that will be satisfactory, without an elaboration that would be excessive, the idea of their chairman being to bring these accounts up to a certain stage of completeness, susceptible hereafter of a more perfect form of Naval balance sheet.

14. Bearing this in mind, the Committee have wished to guard against aiming at what may be deemed impossible in the details of such accounts. As they include the appropriation of the entire expenditure at the dockyards in stores and labour, and the continuous record of stock valuation, by the reduction of each store transaction to money value, it would obviously be incorrect to claim an absolute degree of accuracy for the whole of the particulars. At the same time it is believed that they will present for all practical purposes reliable statistical information respecting the various matters to which they relate.

15. The discontinuance of the sectional divisions of ships; the simplification of the mode of calculating wages for extra time, of valuing timber, and of classifying forgings; the disuse of various forms and returns, and the modifications of others, enable the Committee to anticipate a considerable reduction in the clerical labour at the dockyards.

16. The Committee beg to submit two recommendations connected with subjects that have come under their consideration;—

17. In order to expedite the public service and economise time, they suggest that subsidiary "present use" storehouses should be opened contiguous to the works in progress; and that when small issues of stores are absolutely needful at unusual times, or when the signature of the proper officer cannot be obtained to the demands, these issues should be made (in the latter case on the requisition of the leading man or other person duly authorised by the principal officer of the department, the notes being subsequently authenticated in the prescribed manner). In this proposal the Committee seek rather to sanction and extend a present, than to introduce a new practice.

18. For the proper conduct and convenient supervision of out-door work, it is also submitted that the professional officers with their writers should be provided with moveable offices, where the accommodation does not already exist, contiguous to the work in which they are concerned. The intention of this recommendation is to afford, to the extent only that may be necessary, a sheltered place for writing, in the form of small glazed enclosures open to general view from without.

19. In conclusion, the Committee submit for the consideration of the Board the accompanying draft instructions, as revised by them. The brief interval between the commencement of their duties and that of the alterations for which they have endeavoured to provide, has admitted of their accomplishing only what has been immediately necessary, with a view to the alterations taking effect at the prescribed time.

20. They, therefore, submit that, should these instructions be approved, they may be forwarded to the several dockyards as soon as possible; the Committee in the meantime proceeding with the revision of dockyard books and forms, in prosecution of the work committed to them.

H. Walker, Inspector and Auditor of Yard Accounts, Admiralty.
W. B. Robinson, Valuer and Inspector of Dockyard Work, Admiralty.
P. Thornton, Master Shipwright, Chatham Yard.
Andrew Murray, Chief Engineer and Inspector of Machinery, Portsmouth Yard.
T. W. Miller, Chief Engineer and Inspector of Machinery, Devonport Yard.
Robert Laws, Storekeeper, Chatham Yard.
Henry Brady, Accountant, Devonport Yard.
W. Gladwell, Accountant General's Department, Admiralty.
Isaac Watson, Foreman of Chatham Yard, employed on Store Accounts, Admiralty.

Richard C. Rogers, Secretary.

Approved,

Hugh C. E. Childers, Chairman.

The Secretary of the Admiralty.

Enclosure (F).

INSTRUCTIONS for the Guidance of the YARD and FACTORY OFFICERS in conducting the duties connected with the ACCOUNTS of EXPENDITURE upon SHIPS and SERVICES, as included in ACCOUNTS, Nos. 88 and 89, also MANUFACTURING ACCOUNTS, and those of TIMBER CONVERSIONS, and STOCK VALUATION, &c., together with INSTRUCTIONS for the guidance of the ACCOUNTANT and CASHIER, upon the new assignment of duties.

INSTRUCTIONS.

PART I.

GENERAL INSTRUCTIONS RELATIVE TO DOCKYARD AND FACTORY EXPENSE AND MANUFACTURING ACCOUNTS.

1.

New assignment of duties.

THE duties hitherto performed by the Store Receiver and Admiralty Audit Clerks are in future to be discharged by the accountant, with the assistance of an inspector of stores.

The accountant is to be relieved of the duties of mustering the yard and factory workmen, of computing their wages, and of keeping the service register of the officers, clerks, and workmen. These duties are to be undertaken by a cashier.

The storekeeper is to be relieved of the duties of keeping the manufacturing cost books and preparing the balance sheets for the dockyard shops, and the accountant of those for the factory shops. These duties are in future to be under the supervision and responsibility of the respective principal professional officers, subject to the audit of the accountant.

The office of measurer is to be abolished.

The record of the necessary particulars of the quantity and kind of work is to be made in diaries, provided for the purpose, by the inspectors and others in the dockyards, and by the recorders of work, hitherto termed "time collectors," or "collectors of work" in the factories.

2.

The following are the expense accounts of the yards and factories:—

Expense accounts.

1. An account of the cost of all labour and materials, charged at the yards and factories, against each ship and vessel in Her Majesty's service.

2. An account showing in detail the charges for labour of the several classes of workmen, and the quantities and value of the stores expended on each ship and vessel building, or (in certain cases) undergoing extensive repairs.

3. An account of all other expenses incurred at the yards and factories, viz.:—

Expenses of harbour and dockyard services, subsequently to be apportioned to Her Majesty's ships and vessels.

Conversion accounts. Manufacturing balance sheets.

Expenses of labour and materials for manufacturing purposes, the details of which are rendered by the professional officers responsible for the several manufacturing shops.

Expenses on account of other departments of Government, foreign powers, and private individuals, the amounts of which are repayable.

4. An account of the aggregate of the receipts and issues, for stock valuation.

The bases of these accounts are the vouchers for the receipt and issue of materials, and the certificates of the respective officers as to the employment of the men.

By means of preliminary abstracts the values inserted in the vouchers are to be carried into the collection of expense books, framed for the purpose of giving the information required to be included in the Quarterly Accounts, Nos. 89 and 88, and also such further details as are necessary to be preserved in case of reference.

The expenses included in the accounts, as prepared at the yards, are to be restricted to such charges *as have been incurred on account of labour paid for on the muster and pay books, and materials issued at those yards.*

3.

General heads under which expenditure on ships and vessels is to be recorded.

The expenditure incurred in Her Majesty's dockyards upon ships and vessels is to be recorded under the following heads, viz.:—

1. Ships Building and Completing for Sea Service.

Under this head are to be included all expenses incurred in building and fitting ships complete for sea service. See Instructions on Return, No. 8. In the event of a ship not being

being immediately commissioned after her *final* official inspection by the superintendent and proper officers, all subsequent expenses incurred upon her are to be charged under Head No. 3.

2. Maintaining Ships in Commission.

Under this head are to be included all expenses incurred on ships whilst in commission, not included under the 1st and 3d heads of charge.

3. Maintaining, Repairing, &c., Ships in the Reserves.

Under this head are to be included all expenses in repairing and again completing for sea all ships and vessels in the *Reserves;* and in maintaining all such ships and vessels. All expenses incurred on a ship at any time between her completion for sea and actual commission, are to be charged under this head.

4. Hulks Repairing, &c.

Under this head are to be included all expenses incurred in preparing, repairing, and maintaining all ships and vessels ordered to be used, or actually used as hulks.

5. Ships and Vessels Breaking up.

Under this head are to be included all expenses incurred in taking to pieces ships and vessels; also the expenses incurred at any time on ships and vessels after having been *ordered* to be taken to pieces.

6. Steam Tugs, Yard Craft, Coal Depôts, Yard Boats, &c., Building and Completing for Service.

7. Repairing, Refitting, and Maintaining all the Vessels, &c., included under Head "6."

General directions regarding the foregoing Headings.

General directions regarding the headings.

1. The expenses incurred on each ship and vessel are to be kept distinct under the following detailed heads of charge, viz.:—

Hull,—

The stores under this head are to be shown in the collection books of expense under the following general descriptions: "Iron," "Armour plates," "Copper and mixed metal," "Timber," and "Other stores." But this information is not to appear in Account No. 89.

Masters and yards.	Carpenters' stores.
Rigging and sails.	Engineers' stores.
Gunners' stores.	Engines and spare gear.
Boatswains' stores.	Boilers and spare gear.

With respect to the dock and victualling yard craft, the name and distinguishing number are to be shown in each case.

2. Under Head No. 1, neither engineers' nor other *spare* gear or *spare* stores of any kind is to be included.

See instructions for preparing, &c., Return No. 8.

3. The cost of the labour, &c., incurred on the ship in preparing for stowing all spare gear is to be included under Head 1, "Building and completing ships."

4. From the foregoing headings and instructions it will be apparent that it is intended, as nearly as practicable, to ascertain the cost of building a ship, and completing her fit to proceed to sea, under sail or steam (but not including the cost of coals or the means of maintenance), under Head No. 1; the cost of maintaining her whilst in actual service, under Head No. 2; and the cost of maintaining, repairing, or refitting her whilst in the Reserves, under Head No. 3. It will also be seen that it is intended to show the cost of maintaining the ship in actual service by bringing together under one sum the cost of all the spare gear, stores, &c., put on board and supplied to her throughout her commission to meet accidents to and wear and tear of the ship, and of her engines, spars, sails, rigging, &c.; in short, everything supplied to *maintain* her in a serviceable state, or in the condition in which she was left at the period charges ceased to be recorded under Head No. 1; and by deducting from this gross sum the value of all articles above referred to which may remain on board at the termination of the ship's actual service.

5. In all doubtful cases regarding the proper head of charge, the professional officers and the accountant are to apply (through the superintendent) for the instructions of the Controller of the Navy and the Accountant General.

4.

Detailed account of expense of ships building, &c.

The Account No. 8 being framed with a view of showing in detail the charges for labour and material expended on ships building, and undergoing extensive repairs, the following course is to be observed:—

When a ship is partly built and prepared at one dockyard and completed at another, this return is to be forwarded from each yard. When a ship is partly built and prepared for

for sea by contract, and completed at one of the Royal yards, the return is to be forwarded showing the expense, &c., incurred at the Royal yard.

When large repairs are ordered to be proceeded with, the Controller of the Navy will intimate if it be necessary to prepare and forward this return.

In the event of a surplus issue of stores having been made, the quantity of serviceable stores not actually used on the ship is to be returned into store, and only the net quantity expended is to be shown in the return.

The value of unserviceable stores returned is to be abated from the total cost of building or repairing the ship, as the case may be.

In all cases the return is to be rendered as soon as possible after the completion of the work.

A distinct warrant is to be issued for the gear necessary to complete the ship for sea, apart from the stores supplied for maintaining her whilst at sea.

5.

Incidental charges.

The following charges incidental to the building, completing, and repairing of Her Majesty's ships and vessels are to be included in Account No. 88, and will be appropriated in the Accountant General's department.

Repairs of docks, slips, and basins, including housings over docks and slips, of sheds, workshops, caissoons, timber racks, and all buildings; of gas and water pipes, including supplies and all fittings therewith; also of cranes, capstans, &c. But not to include new works or works connected with the enlargement of any department of the plant, unless it may be deemed advisable to establish a charge for interest on and for depreciation of plant.

Repairs of machinery in workshops, &c., and replacing the existing machinery wherever it may be found to be necessary for the efficient working of the plant, and, should it be deemed advisable, interest on and charged for depreciation of plant. But not to include additional new machinery that may be introduced; nor to include repairs, replacement, and working of machinery in the conversion shops of the yard and factory, which are to be considered a distinct charge for general expenditure, to each shop.

Repairs, replacements, and maintenance of the existing moving material of the plant, such as launching booths, floating stages of all kinds, waggons, carts, fire-engines, hawsers, blocks, tackles, shovels, brooms, including all shores, spauls, stage deals, wedges, workmen's tools, and all other moveable articles required for carrying on the works of the yard, including additions to the stock of these small and perishable articles.

Supervising power, including the salaries and contingent charges of all the officers borne in the respective dockyards, and the cost of the police force therein. But not to include the salaries of any officers in the Admiralty Departments in London. The Sea Pay and Allowances of the Superintendents, chargeable to Votes Nos. 1 and 2, are not to be included.

Deterioration or improvement of value of stock (to be limited to articles taken off the charge of the storekeeper for sale or otherwise to be disposed of at an altered value compared with the rate-book price).

The charges for these incidental expenses should be distributed *pro ratâ* upon the gross expenditure of labour and materials upon ships building, fitting, &c., in the course of the year.

The incidental charges on account of supervision by salaried officers, wages of crews of yard craft, police, &c., &c., will be recorded and appropriated in the Accountant General's Department.

Detailed heads of incidental charges.

The detailed heads under which such of the above charges as are to be classified at the yards in the vouchers for the receipt and issue of materials and the workmanship sheets, &c., and recorded in the Collection Books of Expense and in Account No. 88, are as follows:

1. Harbour and Dockyard Gear, viz.:—Cables, pendants, chains, swivels, bridles, and buoys, transporting hawsers, warps, and docking and launching rope gear.
2. Opening and shutting dock gates and penstocks, floating and sinking caissoons, and pumping docks.
3. Landing, surveying, receiving, depositing, and issuing timber.
4. Landing, surveying, receiving, depositing, and issuing stores.
5. Shipping off timber and stores to other yards at home and abroad. (Including the cost of packing cases and casks only when new, and at the yards shipping the stores.)
6. Collecting old timber, chips, and stores for sale, and cleaning and clearing the yard and docks.
7. Preservation of timber and stores.
8. Cranes, capstans, steam hoists (repairs, replacements, and maintenance of). Chargeable to Vote No. 11.
9. Crabs, winches, carts, waggons, timber carriages, sledges, barrows, ladders, &c.
10. Fire-engines, buckets, and hoses.
11. Wages of all single stationed men and boats' crews, to include draughtsmen (except those in the mould loft), writers, acting officers on day pay, single men, messengers, postmen, labourers, and boys employed on general duties, not chargeable to any other detailed head of service in No. 88.
12. Dockyard chapel, chemical lecture room and laboratory, school for apprentices, police station and military guardroom (labour and petty stores).

13. Allowances for apprentices' instructors.
14. Wages of apprentices whilst at school.
15. Allowances for scholarships.
16. Hurt money.
17. Holidays.
18. Coals, candles, and other stores for officers' offices.
19. Lighting the yard (inclusive of gas made in the yards, and repairs to fittings, *when done by yard workmen*). Waterworks for supplying the yard and for extinguishing fire. (Chargeable to Vote No. 11.)
20. General survey and survey valuation of stock.
21. Rope for guys and stages, blocks, plank, bilgeways, cleats, timber, &c., for launching and docking ships, shores, spauls, stage deals, launching booths, floating stages of all kinds, wedges, harpins, and ribands, blocks under new ships, brows, temporary ladders for and housing over ships, &c., screws for securing plank, &c.
22. Materials and labour (including pay of draughtsmen and modellers) for mould lofts.
23. Loan tool store.
24. Repairs of docks, slips, and basins, including housings over docks and slips; of sheds, workshops, caissoons, timber racks, temporary roofs, and all other buildings, when done by yard workmen. (Chargeable to No. 11.)
25. Repairs, replacements, and maintenance of machinery for the general service of the yard and factory, when done by yard or factory workmen. (Chargeable to Vote No. 11.)
26. Experimental services (*the description and cost of each experiment to be shown separately*).
27. Petty stores for steam and sailing ships and vessels in the Reserves.
28. Deterioration or improvement of the value of stock.
29. Other miscellaneous charges on account of Her Majesty's ships and vessels, to be given in detail, as 29–A., 29–B., &c.

The expense of labour in laying the blocks for building, and in fitting the launch for and launching new ships, laying blocks and slides in docks, for docking and undocking ships, and getting ships in and out of basins, is to be charged to the respective ships for which the works are performed.

6.

Manufacturing Accounts.

The manufacturing balance sheets of the various shops in the dockyard and factory, and the cost books from which they are prepared, are to be made out and posted by the manufacturing writers (heretofore under the storekeeper), under the direction of the principal professional officers responsible for the respective shops; the accountant auditing the same and being responsible that the total cost of the labour of each shop, and the value of the stores drawn from the storekeeper for manufacturing purposes, are accounted for.

7.

Conversions.

Mode of recording charges and produce.

The record of charges for conversions is to include, as debits to the several shops, the value of the stores issued, including petty stores, together with the cost of labour, including that for general expenditure; and as credits, the value of the produce and other materials returned to the storekeeper. When it occurs in process of conversion that articles, which are commenced in one shop are required to pass into other shops (before being returned into store) to be finished, then the record of the further cost of such conversions is to be restricted to the additional labour, stores, and general expenditure arising from the subsequent processes in the completion of the article.

8.

Manufacturing Cost Books.

The term "Conversion" is to be strictly confined to articles made for the purpose of being put upon the storekeeper's charge, and drawn subsequently for service, and to articles drawn from store for repair and to be returned into store for re-issue at the rate-book prices.

No stores, therefore, are to be drawn on conversion intended for issue and direct charge to ships or services other than conversion. Stores for the general expenditure of the shop in which articles are made on conversion are to be drawn on conversion for that shop.

All materials drawn for conversion in each conversion shop are to be entered by the writer under the professional officer in a book, Form, No. 213, a separate book being kept for each shop. The entries in this book are then to be copied on the usual demand note, No. 184, and the book (or books used on alternate days, if necessary) should be sent to the storehouse, and any deviation from the demand is to be entered by the storekeeper under the head of "Supplied," in the Book 213. From this book (213) the stores received at the conversion shop are then to be entered in the subsidiary stock book (No. 209), with the date when received. As these stores are required for use they are to be entered in a book at each shop, Form 214. From this book the issues for use are to be entered in the conversion cost books against the specific articles being made or repaired for store, or against a general expenditure account, kept at each shop, and a corresponding entry is to be made in Book 209 to discharge the stock. Stores specially drawn for the construction of any particular article *and used immediately*, need not be taken into stock at the conversion shop, but may be charged direct to that article in the cost book, a double entry being made accordingly in the folio column for that purpose in Book 213, to denote that the charge has been made directly to the article as well as entered and discharged in the subsidiary

subsidiary stock book, No. 209. From the demand notes, as sent to the store when the stores are drawn, the entries in the collection of expense books will be made by the accountant in one account against the conversions generally of that shop for which they were drawn.

Any petty stores in stock in a conversion shop may be exceptionally applied to any ship or service, but a similar quantity is to be entered immediately on the note, No. 184, and drawn from the storekeeper, under the head of that ship or service, so as to replace the stock at the conversion shop. The latitude in this respect is to be exercised as rarely as possible.

The expenses of workmanship on conversion in the conversion shop when made up and abstracted, are to be entered in the collection of expense books by the accountant from the amount shown on the workmanship sheets, or the abstract sheet (in the case of the factory), in one item for "workmanship," against the conversions generally, in the same way as the value of stores drawn for the conversions at that shop is entered; and these expenses are to be entered by the writer at each shop against the separate articles. Articles when completed on conversion are to be entered in the stock book of the shop both on the debit and credit sides, and are to be returned to the storekeeper on the ordinary return note (No. 83), a record of the return being kept at the shop in a book of the same form, to be sent with the return note for the initials of the storekeeper or his clerk. The stores drawn for conversion and the book in each shop are to be under the charge of the chief professional officer of the department. The accountant is regularly to check the rating and valuing of the books by comparing them with the rating and valuing of the store notes, Nos. 184 and 83, and the postings in the stock books; and he is to see that the stores, as drawn from stock at the shop, have been duly entered in the cost books against the services for which they were drawn.

Survey of stock remains.

A survey of "*Stock Remains*" in each shop is to be taken annually by the storekeeper and accountant for verification of the actual remains with the remains in the stock book, and for the purpose of stock valuation. The balance is to be adjusted by the accountant, and the differences are to be accounted for in the general expenditure account of the shop.

The final cost of the articles made at the different conversion shops and the general balance sheets of these shops are to be drawn up at the end of each year by the writers who keep the books at the shops, and are to be checked by the accountant. In cases of "loaned labour" the writers are to communicate with each other, to insure its accurate charge against the article produced. The writers by whom the manufacturing cost books are kept are to attend daily at the accountant's office with their books, Nos. 83, 213, and 214; and weekly, with their record of labour book, in order that the accountant may satisfy himself that all the stores taken off or returned to the storekeeper's charge on conversion, and all the labour charged to conversion, are correctly accounted for in those books as to quantity and value. The accountant or his clerk is to initial each of the books daily, and the record book of labour weekly, in proof of their agreement with the collection books of expense, and of their having been correctly brought to account in the cost book.

9.

General expenditure on conversion: mode in which to be apportioned.

The charges for general expenditure on conversion, for materials and labour, are to be brought to account and apportioned as follows, viz.:—

Petty stores for general expenditure of the respective shops are to be drawn on the ordinary issue note, and posted in the collection books of expense under the heads of conversion for each shop. The labour for general expenditure is to be similarly posted from the workmanship sheets.

The charges for general expenditure at the different shops are to be shown on the debit side of the several balance sheets under the following heads:—

Repairs and Replacements of Machinery and Tools.
Working of Machinery, including Steam Power.
Other charges.

The above charges are to be posted, in the manufacturing cost books of each shop, to the head of "General Expenditure."

The proportions of the general expenditure ultimately chargeable to ships, and to "Conversions," are to be calculated *pro ratâ* to the total amount of the labour which has been charged in the shop, during the year, to "Ships and Services," and to "Conversion," respectively, for which purpose a weekly abstract is to be made, showing the total amount so charged. Accounts of the appropriation of the general expenditure of each shop are to be made out annually, on Form No. 182 *a*. These accounts are to show the total value of materials, and the cost of labour of each class of workmen, with the time worked (in number of days for one man); and the proportion of the value of the materials and labour (each in the aggregate only), which will remain chargeable to "Conversion."

These accounts are to be checked by the accountant, and the amount chargeable to "Ships" is to be posted by him, in the collection of expense books, as a debit to item No. 29 of incidental charges, "Proportion of General Expenditure at Shops Chargeable to Ships;" and as a credit to "Conversion" at the shop.

The amount remaining chargeable to "Conversions" is to be distributed, on the credit side of the manufacturing cost books and balance sheets, over the several articles manufactured or repaired, in the respective shops, *pro ratâ* to the amount of labour which has been charged against each in the cost book.

The accounts 182 *a* are to be signed by the principal professional officers responsible for the shops, and are to be forwarded to the accountant, not later than the third day after the date of the last payment of wages chargeable in the expense account for the year.

10.

Stock valuation.

The yearly stock valuation account is to be kept in the following manner :—

The remains of timber and stores are to be valued at the end of the year for which the expense accounts are prepared, at the rate-book price for that year. The remains on the first day of the succeeding year are to be valued at the revised rate-book price, and the difference of value is to be shown.

All deficiencies are to be valued at the former, and all surpluses at the latter rates.

The remains of stores are to be valued in auxiliary stock books ; those of timber as they appear on the face of the ledger ; the value being abstracted under general heads on the proper forms.

The stock in hand, and the unfinished work in the several manufacturing shops of the yard and factories, are to be returned to the storekeeper's charge, on the ordinary return notes, on the last day of the year for which the expense accounts are prepared ; the value, according to rate-book price in the case of stock, and by cost book in that of unfinished work, being shown in the proper columns.

The stock and unfinished work are to be re-issued to the shops on the following day.

The above values of the timber and stores, and of the stock and unfinished work in shops, are to constitute the first charge in the stock valuation abstract, the continued value of the stock being maintained by carrying to its account all receipts and issues as they take place, in the following manner :—

1. The contractors' invoices or bills of parcels, Nos. 55 and 56, upon which the deliveries of timber, stores, and coals into the yards are entered, are to be rated and valued *at the prices which will be paid for the articles.* These bills of parcels are to be checked as to quantity, and rated and valued in the storekeeper's office, and sent daily with the issue and return notes of stores to the accountant for check as to rate and value, and posting as receipts to the stock account of the yard.

2. The daily receipts of timber, as at present classified at the end of the timber sections, are to be transcribed by the storekeeper, upon form No. 55, to be rated and valued, and forwarded to the accountant for check as to rate and value, and for posting as a receipt to the stock account of the yard.

3. With respect to the value of stores and timber received from and issued to other yards ; the value of stores received from and issued to other departments of Government ; the value of stores received from and issued to other departments of the naval service (Victualling Yards, Marine Barracks, Naval Hospitals, &c.) ; the bills of lading or notes upon which these stores are entered, are to be valued by the storekeeper, and forwarded to the accountant for check as to rate and value, and posting to the stock account under the heads of receipts or issues.

4. The value of stores and timber issued to, and returned from ships, also of similar issues to shops, pits, and mills, and of articles manufactured and timber converted, with any other materials returned from shops, pits, and mills. Also of sales of timber and stores taken off the charge of the storekeeper.

5. The value of the several daily notes of the transactions before referred to, is to be entered in abstract forms, Nos. 336 and 337, by the storekeeper, under the following general heads, and to be forwarded to the accountant, accompanied by the original notes, to be checked before being posted under similar heads in the expense book, Part 5, Stock Account, Receipts and Issues, viz. :—

1*st. Timber and Timber Materials.*

1. Timber.
2. Thick stuff.
3. Plank.
4. Board.
5. Deals.
6. Spars for masts, yards, &c.
7. All other timber materials.

2*d. Stores.*

1. Anchors.
2. Boats.
3. Cabin furniture.
4. Cables chain, and chains, of sorts.
5. Canvas, of sorts.
6. Coals, coke, and patent fuel.
7. Copper, brass, and Muntz' metal, cake, boltstaves, sheets, square, bar, castings, rings, and old metal.
8. Cordage, of sorts, including lines and twine ; wire rope.
9. Fire-hearths, cooking apparatus, and cabin stoves and gear.
10. Hemp, of sorts.
11. Iron and steel, for armour plates.
12. Iron and steel, other sorts.
13. Lead, of sorts.
14. Masts, iron and wood, and all gear.
15. Nails, of sorts, and rivets.
16. Paints, of sorts, linseed oil, varnish, &c., and compositions for iron ships' bottoms.
17. Pumps and fire engines, with all gear.
18. Rigging fitted, of sorts, and fitted gun breachings and tackle.
19. Sails, of sorts.

20. Steam

20. Steam engines for vessels, spare gear, and parts of gear (exclusive of marine engines and machinery received from contractors, and charged direct to ships and services).
21. Steam boilers for vessels, and spare gear.
22. Other machinery for vessels, or for yard use, and boilers for yard use.
23. Tar, pitch, tallow, and oil.
24. Tools, of sorts.
25. Yarn, of sorts.
26. All other stores.

A statement of the value of the stock at the close of the year as defined below, according to the stock account, is to be made out on the proper abstract by the storekeeper and accountant, and the differences beteen this value and that of the ledger remains, as well as the adjustment of the quantities on actual survey, are to be shown separately on this abstract.

11.

Expense accounts, period and date of.

The expense accounts, Nos. 88 and 89, the manufacturing balance sheets, and the stock valuation accounts, are to terminate at the same period, namely, the day for which the last payment of wages is made in the year. For example, the expense accounts for the present year will be closed on the 25th March, the payment of wages to which date will be made on the 31st March.

The fractional parts of a pound sterling, are to be shown in the accounts Nos. 88 and 89, in the columns introduced for that purpose, but fractional parts of a penny are to be excluded from the valuation of all expense notes, both of materials and labour.

The expense accounts, signed by the several professional officers, the storekeeper, and the accountant, are to be rendered to the Accountant General within one month after the expiration of each quarter.

Collection of expense books.

The collection of expense books in the dockyard are to be kept on the authorised forms by the accountant, the materials chargeable to hull being carried into them under the heads of the principal articles of store, viz., "Iron," "Armour Plates," "Copper and Mixed Metal," "Timber," and "Other Stores," from an abstract which is to be prepared by the accountant from the daily notes of issues and returns. The totals in this abstract should agree with those in the daily stock valuation abstracts.

The labour is to be carried into the collection of expense books from a similar abstract prepared by the accountant, and agreeing with the total paid on the muster and pay book.

Dates of entries in collection books of expense.

The dates under which the expenses are to be recorded in the collection books are to be those upon which the issues and returns have taken place.

These books to be open to the inspection of the professional officers.

The collection of expense books are at all times to be open to the inspection of the professional officers, at the accountant's office.

12.

Daily issue and return notes.

The daily issue and return notes of stores and timber, for ships and services, and the weekly workmanship sheets, have been prepared with the view of giving the necessary particulars only for recording the expenditure under the new mode of classification.

Principal officers responsible for the works to attach their initials to each bundle of notes.

The several principal officers responsible for the works are to attach their initials to one note in each bundle of the daily or weekly notes, in proof of their being satisfied as to the heads of charge and classification of expenses, as well as being responsible for the appropriation of the materials and the employment of the labour.

Daily issue and return notes. Rates and values to be inserted by the Storekeeper and checked by the Accountant.

The rates and values of the several articles included in the daily issue and return notes are to be inserted by the storekeeper and checked by the accountant.

Weekly workmanship sheets to be completed by professional officers.

The weekly workmanship expense sheets are to be completed as to rate, amount, total, &c. by the respective officers, before being rendered to the accountant. The total amount of each note should agree with that in the corresponding part of the cashier's muster and pay books; and the writers are to have access to those books at stated times in the presence of one of the cashier or accountant's clerks, for the purpose of comparing the amounts brought to account in the workmanship sheets with those paid, and, should there be any discrepancy, of discovering the cause and making the correction.

To facilitate this comparison, abstracts of the amounts appearing due to the several gangs, trades, &c., in the muster and pay books are to be made by the cashier. These abstracts are to be kept separate from the muster and pay books until after the end of the quarter, instead of forming part of those books as heretofore.

Extra time is to be included in the workmanship sheets (under the proper heads of charge), both as to the number of days and amount of money.

The rate and value in each case are to be examined by the accountant, who is held responsible for ascertaining that the same are correct, and that the aggregate amount of wages paid in each week is brought to account.

The daily issue and return notes are to be sent to the accountant within four days of the date of the issue or return of the stores; and the weekly workmanship sheets of expense for the dockyards are to be sent, within three days after the completion of each week's work, for the purpose of being examined as to rate and value, abstracted, and posted in the collection books of expense. The abstract sheets of the factory are to be sent to the accountant within six days after the work has been completed.

Reduction of working time of apprentices and of engineer stu-

When it may be necessary, for the purposes of accounts of dockyard and factory progress or expenditure, to reduce the working time of dockyard apprentices or of

dents and boys of factory into men's time.

engineer students and boys of the factory into men's time, the following scales are to be adopted in making such calculations, viz.:—

For Dockyard Apprentices.

In their first	year - - -	2–8ths of a man's time.
„ second	„ - - - -	3–8ths „
„ third	„ - - - -	4-8ths „
„ fourth	„ - - - -	5–8ths „
„ fifth	„ - - - -	6–8ths „
„ sixth	„ - - - -	7–8ths „
„ seventh	„ - - - -	8-8ths „

For Engineer Students and Boys of the Steam Factory,

the rates are to be taken at the proportions that the rates paid bear to the average rate of a man's pay in each trade.

13.

Issue or demand notes to be signed by a foreman.

The issue or demand notes are to bear the signature of a foreman of the yard before being acted upon, except in the cases provided for below.

14.

In certain cases, however, stores are to be issued immediately.

Should the exigencies of the service require that small issues of stores be made at unusual times, or when the signature of the proper officer cannot be conveniently obtained, the storekeeper is nevertheless to make such issues on the requisition of the leading man, or other person duly authorised by the chief officer of the department, on the ordinary form, which is to be subsequently authenticated by the signature of the proper officer.

15.

Daily issues on warrants; transcripts of.

The daily transactions upon gunners, boatswains, carpenters, and engineers' establishment warrants for ships and vessels are to be transcribed daily as they occur upon ordinary issue notes, which are to be rated and valued by the storekeeper, and forwarded to the accountant to be checked as to rates and values, and posted in the collection books of expense. Due notations are to be made upon the warrants of the dates and numbers of the several transcripts against the respective issues, so as to satisfy the storekeeper and the accountant of the full execution of the warrant.

16.

Stores shipped from one yard to another. Notes to be rated and valued.

The notes of stores shipped from one yard to another are to be rated and valued by the storekeeper, and forwarded to the accountant's office with the ordinary notes of the day, in order that the rates and values may be checked, and the amount entered in the collection books of expense.

Two of the bills of lading are to be rated and valued; one is to be retained in the yard from which the stores are shipped; the other is to be forwarded by post through the Storekeeper General to the storekeeper of the yard to which the stores are sent. A third bill of lading, unvalued, is to be forwarded with the goods.

When a difference arises between the quantity shipped and that received.

In the event of a difference arising between the quantity shipped and that received, notification of the same should be forwarded through the Storekeeper General to the yard sending the stores, and a corresponding communication is to be made by the storekeeper of that yard to the accountant for the adjustment of the charge in the expense book.

17.

Smithery Forgings.

Direct supplies to ships and services, and conversions.

The forgings supplied to ships, and services from the smitheries, and castings from the foundries of the dockyard and factory, are to be entered weekly upon the ordinary issue note, to be initialled by the principal officers responsible for the works, as to the accuracy of the head of charge and classification of expense; to be signed by the master smith in the case of the dockyard, and by the leading man of the trade in that of the factory, as responsible for the appropriation of the material drawn from store, and by the storekeeper, who is answerable for the quantity delivered, as well as for the rating and valuing of the same. Care is to be taken in demanding iron articles from the smithery, to give the necessary particulars on the respective moulds, &c., as to the head of charge. The writers are to make out weekly, on the proper form, a return of the several forgings and castings, which is to be signed by the master smith or leading man of the trade, and forwarded to the principal officer of the department for the accountant, whose agent is to attend weekly to verify the quantities by comparison with the entries in the book of deliveries, and check the charges to ships and services, and to charge the storekeeper therewith in the same manner as for articles under conversion. These notes are to be rated and valued by the storekeeper, and forwarded to the accountant to be checked as to rate and value, and posted in the expense books, under the head of "Conversions," as credits to the shops.

18.

Description of work not to be entered in future in collection books of expense.

It being intended to enter the description of the work on which the men of the yards are employed in diaries, for the information of the Controller of the Navy, such particulars need not be recorded in future in the collection books of expense.

The amount paid to men of each trade, and the number employed, are to be posted separately in the collection books of expense, against each ship or service, from the abstract

abstract of the weekly workmanship sheets, the total number of days as for one man being recorded therein; but this detailed information is not to be shown in the quarterly accounts, Nos. 88 and 89. Should information as to the number of men of different trades employed on particular ships and services or the amounts paid to them be required, it can be readily abstracted from the postings in the collection books of expense; but such abstracting is not to be made except when called for.

Any additional information as to the details of the work on which the men have been employed will be furnished by the professional officers from the diaries of work.

19.

Conversion notes of stores and timber to be rated and valued, and sent daily to the Accountant.

The issues and returns of stores for conversions should be entered upon the ordinary notes, Nos. 184 and 83, and rated and valued *daily* as they take place, by the storekeeper, and be forwarded with the other notes to the accountant for check as to rate and value, and for posting. The issues of timber for conversion, as well as the produce of all conversions therefrom, at the pits and mills, are to be entered daily on Form No. 324, to be rated and valued by the storekeeper, and sent daily to the accountant for examination as to the rate and value, and for posting in the expense books. The notes for each day's conversions are to be signed by the timber converter, the timber reducer, and the timber inspector; the master shipwright's initials being affixed, as provided in Article 12.

20.

Old materials issued for conversion to be rated and valued.

The issues of old copper, copper dust, and mixed metal, old lead, and old iron, or any other old articles *from store* as raw material for conversions, are to be rated and valued upon the ordinary issue notes at the prescribed rates, in like manner as the new raw material, and entered accordingly as a charge against the mill, foundry, or shop, under the head of "Conversion," in the collection of expense books.

21.

Breaking up old ships.

The cost of labour connected with the breaking up of old ships and vessels is to be posted in the collection books of expense as a charge against the ship or vessel ordered to be broken up.

Serviceable materials, including machinery returned into the charge of the storekeeper, are to be rated and valued upon the ordinary return note, that the ship may receive credit for the same, and the general store of the yard be charged therewith.

In like manner, the proceeds of the sale of the old and unserviceable materials are to be carried to the credit of the ship, from the sale book, in the collection of expense books.

Account to be forwarded.

Upon the completion of the breaking up of each vessel, the return of articles into store (which is in no case to be delayed) and the sale of old materials, a debtor and creditor account, upon the prescribed form, of the charges and receipts on account of each vessel so broken up, is to be sent in duplicate to the Accountant General's Department by the Accountant, one copy being for the Controller of the Navy.

No charge is to be made in the account for wear and tear of tools and staging, as this expense, so far as relates to the breaking-up of ships, will be adjusted in the Accountant General's Department at the end of the year upon the same basis as ships building and repairing.

22.

Proceeds of the sale of unserviceable stores, fathom-wood, chips, &c.

The proceeds arising from the sale of unserviceable stores and timber, fathom wood, chips, &c., are to be entered in the collection books of expenses, from the sale book, and to be abstracted therein under the following heads, viz.:—

Old stores taken off the charge of the storekeeper.
Old timber - ditto - ditto.
Old timber taken from ships under repair.
Fathom or offal wood from the saw-pits and mills.
Other fathom or offal wood, chips, sullage, &c. (excepting that derived from breaking up ships, provided for in Article No. 21).

The first two are to be entered in the "Stock Account Valuation Book," under the head of "Issues." The third item is to be shown as a credit to the ship whenever practicable. The fourth item as a credit to the conversions of the saw-pits and mills; and the fifth item to be credited to the head of "Collecting old Timber and Chips for Sale."

The charges for labour and other small expenses connected with the collection of these articles for sale, cleaning the yard, and cleaning the docks of sullage, are to be charged to the last-mentioned head. The balance under this head will be appropriated annually in the Accountant General's Department amongst the several vessels building, repairing, &c.

The proceeds arising from chips, sullage; &c., sold to contractors, should likewise be entered under the same head, in the collection books of expense, from the chips and sullage books kept in the storekeeper's office.

23.

Steam Reserves.

Supplies of stores to ships.

Demands for stores for painting, repairing, and maintaining the hull or machinery of steam and sailing ships, and vessels of the Reserves, are to be made, as the stores are required, upon the ordinary notes, which are to specify the ship and the service for which the articles are to be used.

Demands for petty stores for keeping clean all the ships in the Reserves and their

machinery, are to be made by the respective officers of the Reserve Guardship, monthly, for the total quantities required.

The several notes are to be signed by the master or the inspector of machinery afloat, according to the department for which the stores are demanded, and approved by the captain of the Reserves; and the issues are to take place upon the approval of the superintendent, after reference to the proper professional officer of the yard.

The charges for stores drawn on the occasional demands are to be recorded against each ship in the collection books of expense. The value of the petty stores issued on the monthly demands is to form an indirect charge in Account No. 88, under the head of "Petty Stores for Ships and Vessels in the Reserves."

The wages of the crews of the ships and vessels in the Reserves being provided under Vote No. 1, Sea Pay, are not to appear as part of the dockyard expenditure on account of those ships; but a statement of the same is to be forwarded by the captain of the Steam Reserves to the Controller of the Navy at the expiration of each year.

24.

Public departments, private individuals, &c., stores supplied to.

Stores for the service of public departments, foreign governments, or private individuals, are to be issued on the ordinary note, Form 184, *a duplicate receipt being taken in every instance at the time of issue.*

These notes are to be rated and valued by the storekeeper, and forwarded to the accountant for examination as to rate and value, and for posting in the collection books of expense.

The accountant is to abstract the total value of the vouchers of this nature in Form No. 72, a separate abstract being made for each department, and one for each private individual. These abstracts, accompanied by the duplicate vouchers, and including a statement of the labour expended, transcribed from the collection book of expense, are to be forwarded by the accountant at the end of every three months to the Accountant General, in connection with the Accounts Nos. 88 and 89. Separate abstracts are to be forwarded for the dockyard and factory.

25.

Notes for Workmanship and Materials.

Director of Works' Department.

The notes of expenses for works chargeable to the Director of Works' Department, and executed by dockyard workmen, are to be initialled by the principal officer under the Director of Works, in proof of his having been cognisant of such works before they were undertaken, and that the charges for the same should be borne by Vote No. 11.

26.

Notes and workmanship expense sheets to be carefully pasted in guard books.

The various daily notes of receipts, issues, and returns of timber, timber materials, and stores, are to be kept in the storekeeper's office; and forming, as they do, the basis of the system of dockyard expense accounts, are in future to be carefully pasted in the guard books monthly, and arranged according to the consecutive numbers of each day's transactions, so as to ensure the record of the entire notes of each day. The workmanship expense sheets are to be under the charge of the accountant, who will be held responsible that they are preserved in the same manner as the store and timber issue, return, and receipt notes.

Notes and expense sheets to be initialled, with the dates of their transmission.

These notes and expense sheets, upon transmission to the accountant, are to be initialled by the storekeeper with the date on which they are sent; and when returned from the accountant, his initials are to be attached, with the date, on which the notes, &c., are returned.

27.

Dates of entries in collection books of expense.

The dates under which the expenses are to be recorded in the collection books are to be those upon which the issues and returns have taken place.

28.

General stock of petty stores to be kept in subsidiary present use storehouses.

A general stock of petty stores, such as files, bolts, and nuts, &c., required for conversion, and also for direct issue in connection with any of the manufacturing branches, such as joiners' shop, factory, millwrights' shop, &c., may be kept in subsidiary present use storehouses in different parts of the yard by the storekeeper of the yard, and in situations convenient to those departments.

29.

Weekly return of expenditure for labour and materials, Form No. 16. How to be prepared.

Weekly returns of expenditure for labour and materials on ships and services are to be forwarded to the Controller of the Navy by the superintendent not later than the Tuesday succeeding the day of payment of the workmen's wages, separate returns being furnished for the dockyards and factories.

The total amount chargeable to each ship or vessel is to be shown, in the aggregate, on the first sheet, and the total expenditure on ships under each of the general heads is to be carried to the abstract sheet.

The amount chargeable to "Services" is not to be shown in detail; except "Ships Breaking-up," under which head the amounts for each ship are to be shown.

The

The total of the abstract sheet is, to agree with the total shown in Account No. 52, as regards "Labour;" and with the total of the stock valuation abstract for the week, as regards "Materials."

This return is not a finally audited account.

In the event of errors of any magnitude being discovered in the original documents subsequently to the transmission of the return, the same are to be reported to the Controller of the Navy; but the return is not to be delayed for the adjustment of trifling inaccuracies, it being essential that it should be forwarded by the day named; nor should trifling corrections be reported.

The inspection of these returns by the officers should prevent them from exceeding their estimates for the repairs, &c., of ships and engines.

The returns are to be prepared by the accountant. That for the dockyard is to be signed by the master attendant, master shipwright, and accountant; and that for the factory by the chief engineer and accountant, and in both cases they are to be approved by the superintendent.

30.

Report of defects of a ship, or of repairs, &c., required.

Whenever defects of a ship, or repairs and refitments required in a ship are examined, a report (in Form 281) is to be immediately transmitted to the Controller of the Navy, together with the list of defects furnished by the officer in command of the ship. The same course is to be pursued whenever additional fittings, or alterations, are ordered, or applied for.

The several descriptions of works are to be invariably reported on, in this return, in distinct sections, in the following order, viz.:—

1. Making good defects and refitments.
2. Additional fittings.
3. Alterations.

The officers of the yard are to make the most careful professional report on each item of defects, stating clearly from what cause the defect appears to have arisen; and with regard to additional fittings, or alterations, on what grounds they recommend the works to be carried out, or otherwise.

In no case are reports on defects to be forwarded without the superintendent's opinion being expressed regarding them.

In estimating the cost of making good defects and refitments, it will only be necessary to report the probable expense for the whole of the defects, &c., in one sum. Under the sections of additional fittings, and alterations, the estimated cost of each proposed item must be given. The officers must be prepared, if required, to submit from a book of standing record, which they are to keep, the grounds upon which their estimates were based.

When the total cost of *all* works on a ship is estimated not to exceed 300 *l.*, it will only be necessary to give the "Total for Wages and Materials" in one line for making good defects and refitments; and the same total for each item of the sections for additional fittings and alterations; the details of numbers, and description of workmen, and for wages and materials, separately, not being required, unless ordered in special cases.

When the total cost of all works on a ship is estimated to exceed 300 *l.*, all the columns of the return must be filled up.

The number of days required for completing the works is, in all cases, to be stated.

Whenever, in the opinion of the professional officers of the yard, the expense of making good *all* the works ordered is not likely to exceed the sum of 300 *l.*, notice thereof is to be given to the accountant. The subsequent return of actual expenditure (No. 282) required in other cases, is not to be prepared when the whole expenditure is under 300 *l.*

Whenever, in the opinion of the professional officers, the cost of performing the works is likely to exceed 300 *l.*, or should the cost exceed that sum, timely notice of the amount of the estimate is to be given to the accountant, in order that the return of actual expenditure (No. 282) may be prepared.

In all cases, notice in writing is to be given (at the time) by the professional officers to the accountant of the date when works are commenced, and of the date when they are completed.

Should it appear to the professional officers that works, not included in the estimate, and which could not have been anticipated, are, nevertheless, absolutely necessary for the service; or should they find that, from unforeseen circumstances, the actual expenses are likely to exceed the estimated expenditure, the facts are to be immediately reported to the Controller of the Navy, and a supplementary estimate of the additional expense is to be forwarded upon this form with the report, in order that the necessary authority for further expenditure may be obtained.

It is understood that when, from any circumstances, the cost of works originally estimated as being under 300 *l.* shall exceed that sum, the return (No. 282) of actual expenditure will only be a check on the total expenditure for wages and materials; and the expense of making good defects, additional fittings and alterations, will not be shown separately therein.

The several works are to be distinguished on the workmanship sheets, and on the issue and receipt notes, under the heads of (1) Repairs, (2) Additional Works, and (3) Alterations.

The foremen's writers are to perform as much as possible of the clerical labour in framing all estimates.

Return of expenses incurred on ships as compared with the estimates.

The return showing the expenses that have been actually incurred in making good defects and refitments on additional fittings, and on alterations in any of Her Majesty's ships, as compared with the estimate, is to be transmitted to the Accountant General, in duplicate, immediately upon the completion of the works previously estimated for on Form No. 281, whenever the total expense thereof shall exceed the sum of 300 *l.*, in order that the Controller of the Navy and the Accountant General may be severally acquainted with the actual expenditure as compared with the estimated expenditure.

The estimated expenditure, and the dates of commencement and completion of the works, should be inserted by the professional officers, and the return then sent to the accountant for the other particulars to be inserted by him. Excesses of the expense actually incurred over the estimate are to be shown in red ink, and deficiencies in black ink. In order to afford the information required by this return, it will be preferable (instead of departing from the present heads of charge, involving further subdivisions) to post in the collection of expense book the particulars of expense of "Additional Fittings" in red ink, and of "Alterations" in blue ink; but for the Account No. 89 it will not be necessary to distinguish these separate charges.

31.

DIARIES OF WORK.

Diaries of work to be kept.

Diaries of work are to be kept in the books provided for the purpose. The following directions are therefore to be observed:—

General.

General instructions.

In these books are to be recorded the time worked, both common and extra, and the labour performed, by each man. In the case of the factory, the wages due to each man are likewise to be inserted.

These books will furnish the grounds for charging the labour against all the ships and services in the yard, and will become the standing records for reference when necessary to examine into, or to check, the amount of work performed within a given time on any ship or service.

The diaries will frequently be examined by the inspector and valuer of yard works, and it will be one of his special duties to report on the manner in which the instructions for keeping these records are carried out. These diaries, when done with, are to be deposited in the offices of the principal professional officers, as public records.

Master Shipwright's Department.

Inspectors' Diaries.

Master shipwright's department.

The records are to show the ship or service upon which each man has been employed; also, as far as possible, the quantity of work performed within a given time; together with any other useful information, illustrated occasionally by rough sketches, descriptive of the exact kind of work executed, &c.

The diaries are to be signed *weekly* by the inspectors keeping them, and by the foreman and assistant master shipwright superintending the work. They are also to be initialled by the master shipwright every fourth week.

The assistant master shipwright and the foreman superintending the work will, from time to time, make in these books any remarks they may deem necessary.

As it is most desirable as much as possible to limit the writing duties of the professional officers, the foremen's writers will, as far as practicable, assist the inspectors in filling in the diaries.

The foremen's writer is to make out and complete from these books, the lost time notes, the workmanship sheets, and the extra time notes. These instructions are, as far as possible, to apply to all trades in the above department.

Factory Department.

Recorders of Works' Diaries.

Factory department.

The recorders of work will visit the workmen daily, and fill in their books in the shops.

When practicable, the leading men are to accompany the recorders of work round the shops to see that the work is properly described, and that the time taken is correctly brought to account.

The quantity of work performed in a given time is to be recorded in these books as often as possible.

When it may be inconvenient for the recorders of work to go afloat, the leading man or leading workman in charge will furnish the necessary information to the recorders of work for filling in these books.

The leading man in charge of the work will sign these books daily, and the foreman superintending the work weekly, and both of these officers will, from time to time, make any notations in them they may deem necessary. The chief engineer will initial the books every fourth week.

Master Attendant's Department.

Foreman of Riggers' Diaries.

Master attendant's department.

In these books should be recorded whatever is required for ascertaining all particulars respecting the employment of every workman.

When necessary, the leading men are to furnish the required information for filling in the books.

The writers under the master attendant are to fill up the diaries as far as possible.

The diaries are to be signed weekly by the foreman or master rigger, or foreman of the trade, and are to be initialled by the master attendant every fourth week. These instructions are, as far as possible, to apply to all trades in the above department.

32.

Records and Forms.

The use of unauthorised forms, &c. forbidden. Letter presses to be used.

It being desirable to reduce and simplify clerical labour in the yards and factories, no records, forms, or accounts but those authorised by the instructions or by special order from us or our principal officers in London, are to be made or kept.

The original rough or office copies of accounts, &c. are as far as possible to serve as office records, and unnecessary transcribing is to be avoided.

Whenever practicable, copies of letters and accounts are to be made by means of copying presses; and out-door writing is, as far as possible, to be done with indelible pencils.

33.

EXTRA EMPLOYMENT AND PAY OF DOCKYARD WORKMEN.

Extra Time.

Extra time is to be recorded and paid for in the following manner:—

Mode of recording and paying for.

Whenever it is necessary to employ a large number of men over hours for a long period, they will be ordered to work a fixed number of extra hours, and their day pay will be increased in due proportion. The men so working will, in the usual manner, attend muster on entering and leaving the yard.

Nor all casual extra work not above provided for, the time worked is to be reckoned and recorded in the certificates of extra, the muster and pay books, and the workmanship sheets, *in parts of a day;* the first two hours of extra time usually worked after bell ringing in the evening, being equal to a quarter of a day. If only one hour of such time be worked, that hour is to be reckoned as one-eighth of a day, and a half hour of such time as one-sixteenth of a day. All overtime worked after the first two hours usually worked as overtime is to be reckoned at the rate of a quarter of a day for every one hour and a-half of such extra employment. If only one hour of such time be worked it is to be reckoned at one-sixth of a day, and a half hour at one-twelfth of a day.

Sundays.

When men are to be paid for working on Sundays, the ordinary working hours of a week day are to count as one day and a-half; parts of a day being paid for in proportion. All hours and half hours of overtime on Sundays are to be paid for at double the rate of similar overtime on a week day.

Single stationed men.

Single stationed men on day pay, who are paid for seven days in the week, are not allowed pay for short casual extra attendance; but when required to be present on Sundays, or when employed on week days for any period beyond the first two hours after bell ringing in the evening, such extra attendance is to be paid for on the scale herein laid down for the other workmen of the yard.

All men employed on the 10-hour system are to be paid for overtime under the regulations laid down for working overtime in the factories. Stopping time for meals is not to be paid for.

34.

Demands of stores upon the storekeeper.

Demands for stores for the factory are to be made upon the storekeeper, upon the prescribed form of issue note (on blue paper), signed by a foreman. These notes are to be subsequently initialled as provided in Article 12, by the chief engineer, as being responsible for the work to be performed, and for the head of charge. Every precaution is to be taken to avoid multiplication of these demands by a careful previous consideration of the requirements of the service.

These issue notes, when so signed, are to be rated and valued by the storekeeper, and forwarded to the accountant for the purpose of being checked as to rate and value, and posted in the collection books of expense, for Accounts Nos. 88 and 89.

A similar arrangement is to be observed in regard to the notes for the return of stores.

35.

Articles manufactured or repaired in the factory workshops.

The same arrangements are to be observed with regard to the record and issue of factory conversions as have been established with respect to those of the dockyards.

36.

Weekly workmanship expense sheets to be prepared by the recorders of work.

The recorders of works are to make out weekly, from the diaries of the time and employment of the men, an abstract of the expense of the workmanship, showing the workmen of each trade separately, the time worked by them, and the amount chargeable to the detailed heads of each ship and to the respective services.

These abstract sheets of expenditure for workmanship are to be signed by the foreman of the respective departments of the factory, and countersigned by the chief engineer. They are then to be forwarded to the accountant for comparison with the amounts paid on the muster and pay books to each class of workmen, and for posting in the expense books. The monthly abstract of factory wages, Form 372, is to be discontinued.

37.

The factory expense books of charges upon ships, services, and conversions kept by the Accountant in the same manner as those for the dockyards. Mode of calculating number of days worked by each class.

The factory collection of expense books for recording charges upon ships and services, and the aggregate charges for conversion in each shop, are to be kept by the accountant in the same manner as the dockyard collection of expense books; the labour being carried into them from the abstract prepared by the chief engineer, and the materials from an abstract of the daily notes prepared by the accountant, as provided in Article 11. The number of days worked by each class is to be calculated by dividing the amount of wages paid by the average daily rate of pay of the class.

The accounts Nos. 88 and 89 for the factory are to be distinct from those for the dockyards.

38.

General Expenditure.

Apportionment of charges.

The charges for factory general expenditure are to be dealt with in the same way as those for the dockyard general expenditure. *See* Article 9.

39.

Weekly certificates of wages.

The weekly certificates of wages due to the factory workmen are to be signed by the chief engineer and cashier, and approved by the superintendent; the weekly payments to the factory workmen are to be made in the presence of the superintendent, who, when he sees fit, may depute a principal officer to attend for him.

PART II.

Accountant.

1.

To reside constantly in the dockyard.

You are to make the house, if one should be allotted to you in the dockyard, your constant residence, in order that you may at all times be in readiness to receive and execute all such directions as may be given by us, or by the superintendent of the yard, relating to the several duties of your department; and you are not to remain out of the yard during the night, without leave from us or the superintendent, excepting when unavoidably absent on duty.

2.

In absence of accountant, his duties to be executed by his first clerk.

In your absence, your first clerk is hereby authorised to execute your duties, and he is to assist you at all times in the performance of the same, governing himself by the instructions prescribed for your guidance, and by such orders as may from time to time be issued for your government, either by us or by the superintendent.

3.

Obedience of orders.

As the superintendent is held responsible for every officer and other person on the establishment discharging his duty with zeal and fidelity, as well as for the preservation of due subordination and regularity, his directions are to be obeyed by you on all occasions.

4.

To receive daily instructions from the superintendent.

You will receive every morning from the superintendent such instruction, as he may have to give on the several points which concern your department, and all reports or requisitions from you are to be made to him.

5.

Entry of orders into books.

You are to enter into books all orders that may relate to your department; observing that standing orders are to be entered in a book by themselves, and those of an occasional nature in another book under defined heads.

6.

To see that all persons attend to their duty.

You are to see that the persons employed under you do strictly attend to their duty; and in case of your observing any negligence in the performance of it, you are to represent the circumstances to the superintendent.

7.

Printed copies of all standing regulations for the government of the artificers and workmen of the yard and the steam factory, are constantly to be hung up in the most conspicuous part of your office.

8.

Periodical returns.

You are regularly to transmit to the superintendent all the periodical returns required by us, and a list of them is to be constantly hung up in your office for reference.

9.

To sign all accounts and reports.

You are to sign all accounts and reports relative to your department, and also all others in which it may be your duty to join, previously to their transmission; and if you should decline to sign any such accounts or reports, from a difference of opinion, you are to state your reasons in such accounts.

10.

Supply of printed forms.

You will be furnished with the necessary printed forms of all kinds from time to time as you may apply for them; and you are to take particular care that none of them be unnecessarily expended, wasted, or appropriated to any other purpose than that for which they are intended, and that when used they have all the columns properly and correctly filled up for transmission.

11.

Monthly return of state of office business.

You are to prepare a monthly return in the prescribed form of the state of the business of your office, and forward the same to the superintendent, for transmission to the Accountant General of the Navy.

12.

Audit of Wages.

Dockyard and factory workmen and yard craft.

You are to audit the amount paid for wages to the dockyard and factory workmen; such audit to comprise a verification of the accuracy of the numbers borne and the authorities for the same, the rates of pay, the amounts cast out as due, and a comparison of the casualties of attendance recorded in the muster and pay books with those in the officers' weekly returns of lost and extra time.

You are likewise to audit the payments on account of hire of teams, and of wages, &c. of the crews of yard craft.

The certificates of the sums payable for the above services, which accompany the monthly cash account, are to be verified by you.

13.

Receipts and issues of timber and stores as posted in ledgers.

The daily entries of receipts and issues of timber and timber materials in the abstract books, and their monthly postings in the timber ledgers, also the entries in the daily abstracts of the receipts and issues of stores, as well as their postings in the store ledgers, are in future to be audited daily by you, the books, &c. being sent to your office for the purpose.

The quarterly remains upon the face of the ledger are likewise to be checked by you.

14.

To prepare weekly account for yard and factory wages, and expense accounts; and to audit the manufacturing cost books and balance sheets.

You are to prepare the weekly account of yard and factory wages, and other expense accounts of the yard and factory, and audit the manufacturing cost books and balance sheets. For instructions, *see* Part I.

You are likewise to prepare for the cashier the subsidiary vouchers of appropriation to the weekly certificates of yard and factory wages.

To prepare subsidiary vouchers to the weekly certificates of wages.

These subsidiary vouchers are to be on the following forms:—

No. 202 (*a*). To comprise all dockyard wages, chargeable to Vote 11. (Director of Works' Department.)

No. 202 (*b*). To comprise all dockyard wages chargeable to Vote 11. (Controller of Navy's Department.)

No. 202 (*c*). To comprise all other dockyard wages.

No. 383 (*a*). To comprise all factory wages chargeable to Vote 11. (Director of Works' Department.)

No. 383 (*b*). To comprise all factory wages chargeable to Vote 11. (Controller of the Navy's Department.)

No. 383 (*c*). To comprise all other factory wages.

The charges for labour on account of "Public Departments," "Foreign Governments," or "Private Individuals," are to appear, *in detail, under these heads,* in subsidiary vouchers 202 *c.* and 383 *c.*, in order that Vote 8 may not be charged with any wages paid on account of other than dockyard or factory services.

15.

Duties of store receiver transferred to the Accountant to assist whom an inspector of stores has been appointed.

The duties hitherto performed by the store receiver are transferred to and are to be discharged by you, and for your assistance therein an Inspector of Stores has been appointed. The duties of the latter are to be exclusively of an "out-door" nature in the yard.

16.

To receive daily instructions from superintendent.

You will receive every morning from the Superintendent such instructions as he may have to give on the several points which concern your department; and all reports or requisitions from you are to be made to him.

All orders relative to the receipt of timber or other stores, and all contracts or agreements for the same, will be communicated to you by the Superintendent for your guidance in receiving the articles.

17.

Examination of all stores supplied.

You are to cause all timber and stores, including all steam engines and spare gear supplied to the yard on contract or by purchase, or such as are received from other sources, to be strictly examined by your inspector of stores as well as by the officer who superintends the trade or business to which such stores appertain, or by some person deputed to do so by the principal officer of his department. The examining professional officer will insert on the back of the invoice or other document relating to the timber or stores, his certificate of the quality of the articles and their fitness for service; and you are to see that the certificate so inserted as to the quality of the timber or stores, be expressed in precisely the same terms as those by which the quality is described in the contract or agreement under which the timber or stores are received.

All certificates of the professional officers on the contractors' invoices, or on any other documents relative to the quality, survey, examination, and test of articles delivered for Her Majesty's service, are to be invariably signed by the professional officer who personally surveyed, examined, and tested the quality, both as respects material and manufacture, as well as by the principal officer to whose department the stores appertain; and you are to receive no stores which you and the clerk of the storekeeper shall not ascertain to have been examined and tested, as certified by the professional officers.

You and your inspector of stores are to make yourselves generally acquainted with the signs and qualities of all articles usually supplied for the service of the yard and for Her Majesty's ships.

You are to exercise such supervision over the duties performed by the inspector of stores as will satisfy you that he discharges them with zeal and fidelity, as you are personally responsible, to the extent of your knowledge and belief, for the stores received in the yard both as to quality and quantity.

18.

When stores are ready for inspection.

Notice in writing will be sent to you by the storekeeper when stores of any description delivered for the use of the yard by contractors or otherwise, are ready for inspection and receipt, specifying the date of the demand for such stores and of the orders to receive the same. You are to apprise the professional officers accordingly.

Storekeeper's clerk to attend receipt of timber and stores.
Charge of timber and stores to storekeeper.

A clerk from the storekeeper's office is on every occasion of the receipt of stores and timber to attend you at the time of the receipt thereof, to check, on the part of the storekeeper, the quantities received; and such timber and stores, on being passed, and received by you and the clerk of the storekeeper, are to be immediately charged to the storekeeper.

19.

Testing of manufactured and iron articles, &c.

You are not to receive any manufactured articles of any description under standing or other contracts which shall not have undergone a rigid survey, and have been found in all respects conformable to the contract patterns or specification of the contracts under which they shall be supplied; nor are you to receive any anchors, chain cables, messengers, chain rigging, crane chain, mooring chain and gear, iron, or any other stores required by the terms of the contract to be examined and tested in the proving machine, or to undergo any other specific test, until they have been subjected to that test, and are certified to be without flaw or defect after proof.

The strain per square inch on iron which breaks under the test, and how much the strain is above or below proof, are always to be reported by the examining officers; and steel delivered by contractors is to be properly tested for the purposes for which it is supplied, prior to receipt of the same.

20.

Chemical test of certain articles.

You, through your inspector of stores, are to be careful that such copper cake, tin, oils, spirits, red lead, paint, varnishes, and other articles as, by the practice of the service or the conditions of the contracts under which they are supplied, are required to undergo a chemical test, are duly certified by the officer or other person whose duty it may be to apply such test to have undergone the same in a satisfactory manner, in addition to the certificate of the professional officer to whose trade or business the stores may appertain.

21.

Canvas.

In the survey and receipt of canvas delivered under contract, you and the other examining officers are to pay the most careful attention to the instructions relating to the testing and examination thereof, as respects the quality, condition, and cleanliness of the materials of which it is made, the regularity of the manufacture, and the strength and texture of the canvas itself; and to satisfy yourselves that the manufacturers have in all respects complied with the printed instructions which constitute the specifications of the contract. One-tenth, at least, of the whole number of bolts delivered by contractors is to be taken indiscriminately, and tested in respect to strength by the machine supplied for that purpose, and the whole of the canvas supplied is to be carefully surveyed in respect to the manufacture no less than the quality and cleanliness of the materials, and the texture, selvage, &c.; and you are not to receive any canvas which will not bear the required test of the weft as well as of the warp, and which is not manufactured in strict accordance with the conditions of the contract; and you are to remove the thrums at one end from every bolt of canvas which may be rejected.

22.

Hemp.

Hemp is not to be re-sorted after survey, but the first test is in all cases to be final.

23.

Twine.

In the receipt of twine the contractor is to be credited with the actual weight delivered, and you are to charge the storekeeper with the weight represented by the number of hanks or skeins delivered at their nominal weights according to which they are to be issued.

Twine made at the ropery is to be received according to the number of hanks or skeins representing one pound or half a pound respectively, but is to be weighed occasionally by your inspector of stores and the storekeeper's clerk.

24.

Wire rigging and iron blocks.

No iron blocks or wire rope for the rigging of Her Majesty's ships shall be received or rejected without the approval also of the master attendant.

25.

Tools.

All tools delivered by contractors are to be surveyed by professional officers competent to judge of the quality of the materials and mode of manufacture of the various articles submitted to their inspection, with reference to the contract patterns and the specifications and memoranda of the schedule of the contract; and all certificates of the professional officers as to the quality and workmanship of the articles received under the contract are to be given in the words of the contract schedule relating to each description of tools respectively, specifying the quality of the materials of which the articles are to be made and the manner of their manufacture, the object being to obtain for the service only tools of contract quality.

Certificate of quality to be given in the words of the contract schedule.

26.

Anchors.

All anchors delivered by contractors, or manufactured in the yard, are to be subjected to the proof strain in the testing-machine according to the established scale, and also to the fire proof, to detect any flaw or inferiority of workmanship; each anchor when found fit for service is to have the authorised marks placed thereon to show that it has undergone the testing strain and the fire proof; and when an anchor is so marked no further testing is required.

No anchors are to be received from contractors which, after being tried in the testing-machine, receive a permanent set of more than five-eighths of an inch.

27.

Anchors and cables of vessels purchased.

On the purchase of vessels into the service, their anchors and chain cables are to be tested in the same way as if they were supplied by contract.

28.

When more timber, &c. is delivered than can be received in two months.

Whenever the delivery of timber and timber materials shall exceed the quantities which can be prepared for receipt and be received within a period of two months, by the number of shipwrights, labourers, and teams appropriated at the time to the receipt and stowage of timber,

timber, you are, in conjunction with the master shipwright and the storekeeper, to report the circumstance to the superintendent, that proper measures may be taken according to the necessities of the case.

29.

Coals.

All coals supplied for steam vessels and yard steam engines are to be tried in the department of the chief engineer, one trial of each cargo of coals of every description being considered sufficient, if properly made, to ascertain if they are of contract quality; and you are to consider yourself responsible that the samples of each cargo supplied to the chief engineer for trial are fair specimens of the quality of the entire cargo. Coals for the smithery are to be similarly tested by the master shipwright.

30.

Attendence at receipt of coals.

Whenever the personal attendance of your inspector of stores and the clerk of the storekeeper throughout the whole period of the delivery of coals or patent fuel would retard other more important duties to be performed by you, a trustworthy warrant officer, or a first-class storehouseman under bond, may, with the sanction of the superintendent, attend the receipt and take account of the coals or fuel on your behalf, observing that your inspector of stores and the clerk of the storekeeper are to attend at some period, and as often as other duties will permit, during the discharge of every cargo of this description; and no discharged vessel shall be allowed to leave the yard or coal depôt until the superior receiving officers shall have satisfied themselves that the full quantity of coals and fuel brought to account has been actually delivered into store. You are clearly to understand that you will be held responsible for the accuracy of the account of the quantities received.

31.

Timber.

Notice in writing will be sent to you by the timber inspector when timber and timber materials are ready for survey and measurement; and your inspector of stores, and a clerk from the storekeeper's office, are to be present and witness the measurement thereof by the timber inspector, or to measure it themselves if there should be any doubt of the accuracy of his measurement; and the measurement and receipt of timber are never to proceed except in the presence of your inspector of stores and the storekeeper's clerk. The timber inspector is to determine whether the timber be of the proper quality, and in every respect conformable to the terms of the contract or agreement under which it is delivered; and he is to propose the abatements which are to be made in the contents of any piece of timber on account of defects therein; but if any difference of opinion should arise between the officers engaged on the receipt of timber, or with the contractor or his agent as to the measurement, or abatements to be made on account of defects, &c., the same shall be referred to the master shipwright, whose decision is to be final. As soon as possible after the receipt of each piece of timber the contents of the same and the other necessary distinguishing marks are to be marked thereon.

32.

Deliveries of timber surplus or out of contract.

In all cases of timber and timber materials surplus, or not of contract dimensions, being offered by contractors to the Government, you are, in order to facilitate our decision whether such surplus timber goods, or goods not of contract dimensions, should be received, and if ordered to be received, how the same should be written off, to make out an abstract showing the sidings of the timber, the thickness of the thickstuff and the plank, the length of the treenails, size of the masts, &c., in the same way as is done in the sections after such goods have been received; and you are, in conjunction with the master shipwright and the storekeeper, to state thereon explicitly, not only whether such timber is good and fit for the service, but whether the officers of the yard are in want of it, and advise that it should be purchased, with the proposed price, or abatement from the contract price, at which it should be received; timber surplus, or of dimensions not due, is not to be received without being previously reported in the manner above directed, and authority given by us for its receipt.

33.

Customs certificates on dutiable timber.

You are to strictly govern yourself by existing orders with regard to dutiable timber and wood goods, and the certificates and notices concerning the same to be furnished to the officers of Her Majesty's Customs.

34.

Timber sections: how to be made up.

The sections of receipt of timber and stores are to be made up separately by the clerks acting on behalf of the storekeeper, and of the accountant respectively, in the two offices, and examined by the clerks by being exchanged and read by one to the other, and *vice versâ*, in your presence, or that of your inspector of stores, each clerk initialling the account of the other in verification of the examination having been properly performed, and the correctness of the accounts. And when your daily receipt sections are completed they are to be verified by the signature of the inspector of stores and your own, the signature of the timber inspector being added in the case of timber. The original sections of receipt

receipt of timber are in all cases to be forwarded to the Admiralty, an abstract copy only being retained.

35.

Timber and store sections: how to be made up.

Your sections of receipt of timber and stores are to be numbered consecutively from January to December in each year, the numbers of the timber sections being kept separate from those of stores; and whenever the delivery under any contract is considered to be completed, you are to make a notation to that effect in red ink, at the foot of the section containing the last receipt. And you are in all cases to specify on the sections the authority for the receipt of stores, whenever it shall not have been given through the Storekeeper General of the Navy. You are to insert on a separate section, on the last day of every quarter, all payments made for advertising, for carriage, &c. of stores received from other yards, for salvage, &c., in order that the vouchers referred from the Department of the Accountant General of the Navy may be properly checked in the Store Department, observing that sums paid for carriage, &c. on account of contractors, are to be noted on the sections, with the usual memorandum on the voucher.

Certain contingent payments to be noted on the sections.

All payments made for washing are also to be inserted in the sections.

36.

To note in sections any expense to be charged against contractors.

Whenever any expense shall be incurred at the yard in making good deficiences in any article supplied by a contractor, you are to be careful to make a notation to that effect on the section for the receipt of the article, in order that the expense incurred may be charged against the contractor, distinguishing labour and material.

37.

Entry in sections of receipt of engines and ships.

The final claims for all ships built or repaired by contract, and for all steam-engines supplied by contract for Her Majesty's ships, are to be entered upon the receipt sections at the yard at which they may be fitted; and before payment is made at the Admiralty of the final balance for any ships built or repaired by contract, or for engines fitted at your yard, the claim will be referred, so soon as the certificate of the inspecting officers shall be received as to their completion, for the receipt and entry of the ships or engines on the sections; and you and the clerk or the storekeeper are to be satisfied before making such entry as to engines, that the tools and spare articles to be supplied with the machinery have been delivered; and you are to note upon the sections that the tools and spare articles have been taken on charge.

38.

To report when chain of inferior quality is delivered.

You are, in conjunction with the professional officers and storekeeper, to report to the superintendent, for our information, any instances which occur of the delivery by contractors of any chain the quality of which, in respect of workmanship or material, is found to be inferior to a degree not referable to accidental defects in manufacture.

39.

Report when coals of inferior quality are delivered.

In the event of any coals delivered by contractors, and certified on the bills of lading to be of the best quality known under their respective denominations, being rejected on account of inferior quality, you are, in conjunction with the master shipwright, chief engineer, and storekeeper, invariably to make a special report of the fact, and cause of the rejection, transmitting at the same time the bill of lading, with the certificate, to the Storekeeper General of the Navy.

40.

When stores or timber are rejected.

Whenever any stores or timber are rejected, you are to apprise the agent to the contractor thereof; and the causes of rejection of stores found on survey not to be according to contract are always to be specified by the examining officers on the bills of lading or invoices, which will be returned by the storekeeper to the contractor. And if any unnecessary delay should occur in removing the rejected articles, you are, in conjunction with the storekeeper, to report the same to the superintendent.

41.

To keep a register of stores rejected.

You are to keep a register of stores delivered by contractors which may be rejected on survey and examination, as being unfit for the service, or not in accordance with the conditions of the contract or agreement under which they may be delivered; and you are to record in such register the number of the invoice, the name of the contractor supplying the stores, the description and quantity of the articles rejected, the date, and for what reason they are rejected. A quarterly report of these rejections, signed by you, and the professional officers and storekeeper, is to be made to the storekeeper general.

42.

To verify accounts of articles manufactured at smithery and steam factory.

You are to receive a weekly return of the several classes of forgings and castings made at the smitheries and foundries, and supplied direct to ships and services. Your inspector of stores is to attend weekly, to verify the quantities enumerated therein, by comparison with

with the entries in the books of deliveries to ships and services, and to charge the storekeeper therewith in the same manner as for articles under conversion.

43.

Receipt of stores from ships paying off or renting.

When a ship is to be paid off, you will receive through the superintendent reports of survey on the remains of stores in charge of her officers, for your guidance as to the quantities of engineers', gunners', boatswains', and carpenters' stores to be received from the ship. On a ship coming into port to be refitted, you will be furnished with lists of her sails, rigging, and stores which are considered by the officers of the ship to be condemnable and not fit for conversion on board the ship.

44.

Survey of stores returned from ships.

When stores are returned from any of Her Majesty's ships, including all old metal connected with their machinery, and all unserviceable engineers' stores, your inspector of stores, assisted by the proper professional officers, is to take an account of the quantity of each kind of store returned, which account is to be signed by the professional surveying officers, and delivered by you to the storekeeper, in order that he may charge himself with the stores returned. A clerk from the storekeeper's office is to attend you, to check the quantities received, and to verify by his signature the account taken by your agent. You are to furnish the storekeeper with accounts in detail, on the same form, of all articles condemned, as well as the quantity of old metal, junk, &c., arising therefrom. You, in conjunction with the professional officers and storekeeper, are to call our attention, through the superintendent, to those ships from which the largest proportion of stores is landed in the best state, as well as to those in which a want of due care for the preservation of the stores is apparent.

45.

Chain cables returned from ships.

Chain cables returned from Her Majesty's ships are to be taken on charge by the storekeeper as soon as they are returned to the yard, and an account has been taken of them in the usual manner, notwithstanding that they may be allowed to remain for a certain period exposed to the weather before being cleaned.

Worn chain cables are not to be re-tested in the proving machine before being re-issued, but they are invariably to be most minutely and carefully examined by the professional officers. In the event of new links being added to the cables, they are to be tested.

46.

Leather hoses.

Not any leather hoses returned from ships or yard services shall be condemned as unserviceable which have not been surveyed in the presence of the master shipwright, his assistant, or a foreman of the yard and your inspector of stores, nor without a report of survey signed by the professional officer personally attending the survey, and the master shipwright, specifying the causes of the condemnation of each hose considered not worth repair, whence the hoses were returned, and the manner in which it is proposed to dispose of them; which report of survey is to be delivered to the storekeeper. The copper rivets are to be cut out from all unserviceable leather hoses, for further use in making new hoses, if fit for the purpose, or otherwise they are to be reserved as old copper for re-manufacture.

47.

When timber and stores are returned from Department of Works.

When timber materials and stores, including old lead, iron, and copper, arising from the taking down, alteration, or repair of buildings in the yard, are to be returned to the storekeeper's charge, your inspector of stores, assisted by the proper professional officers, and attended by the clerk of the storekeeper, is to take an account of, survey, and receive, under proper denominations, such returned timber materials and stores: and you are to deliver the account thereof, duly signed, to the storekeeper, that he may charge himself with the stores returned.

48.

Copies of the conditions of contracts to be kept.

Copies of the conditions of all contracts and agreements for the delivery of timber and stores are to be kept by you, as well as by the storekeeper; and you are to enter in the proper forms and books all the information required to be rendered respecting the state of contracts.

The abstracts of the conditions of contracts kept in the receiving room by the storekeeper are to be compared with the originals, and initialled on your behalf by the inspector of stores.

49.

To be held responsible for the execution of the duties attached to his office.

Although you are authorised in some cases to depute your clerks or inspectors of stores to act for you, yet you are to observe that you will be considered generally accountable for the true and faithful execution of all the duties attached to your office; and it is therefore expected that on all occasions you are, if possible, personally to attend the services carrying on, giving, in case of more than one service being in execution at the same time, the preference to that which you may consider of the most importance. And if you should at any time meet with difficulty or obstruction in carrying on any part of the duty entrusted to your care, you are immediately to report the circumstance to the superintendent.

When

When more than one delivery of timber or stores from contractors shall be going forward at the same period, to which timely attention cannot be paid by your inspector of stores, you are to depute a clerk or clerks to act for him.

50.

Not to deviate from these instructions.

You are not on any account, or under any pretence whatever, to deviate from these instructions without our authority or that of the superintendent, by warrant under his hand; and if you should at any time meet with difficulty or obstruction in carrying on any part of the duty entrusted to your care, or should discover any irregularity in any person aiding you or employed under you, you are immediately to report the circumstance to the superintendent.

You are moreover expected to discharge your duties with fidelity, and under a full sense of the responsibility that devolves upon you.

PART III.

Cashier.

1.

To reside constantly in the dockyard.

You are to make the house, if one should be allotted to you in the dockyard, your constant residence, in order that you may at all times be in readiness to receive and execute all such directions as may be given by us, or by the superintendent of the yard, relating to the several duties of your department; and you are not to remain out of the yard during the night, without leave from us or the superintendent, excepting when unavoidably absent on duty.

2.

In absence of cashier, his duties to be executed by his first clerk.

In your absence, your first clerk is hereby authorised to execute your duties, and he is to assist you at all times in the performance of the same, governing himself by the instructions prescribed for your guidance, and by such orders as may from time to time be issued for your government, either by us or by the superintendent.

3.

Obedience of orders.

As the superintendent is held responsible for every officer and other person on the establishment discharging his duty with zeal and fidelity, as well as for the preservation of due subordination and regularity, his directions are to be obeyed by you on all occasions.

4.

To receive daily instructions from the superintendent.

You will receive every morning from the superintendent such instructions as he may have to give on the several points which concern your department, and all reports or requisitions from you are to be made to him.

5.

Entry of orders into books.

You are to enter into books all orders that may relate to your department; observing that standing orders are to be entered in a book by themselves, and those of an occasional nature in another book, under defined heads.

6.

To see that all persons attend to their duty.

You are to see that the persons employed under you do strictly attend to their duty; and in case of your observing any negligence in the performance of it, you are to represent the circumstances to the superintendent.

7.

Printed copy of standing regulations to be hung up.

Printed copies of all standing regulations for the government of the artificers and workmen of the yard and the steam factory are constantly to be hung up in the most conspicuous part of your office.

8.

Periodical returns.

You are regularly to transmit to the superintendent all the periodical returns required by us, and a list of them is to be constantly hung up in your office for reference.

9.

To sign all accounts and reports.

You are to sign all accounts and reports relative to your department, and also all others in which it may be your duty to join, previously to their transmission; and if you should decline to sign any such accounts or reports, from a difference of opinion, you are to state your reasons on such accounts.

10.

Supply of printed forms.

You will be furnished with the necessary printed forms of all kinds from time to time as you may apply for them; and you are to take particular care that none of them be unnecessarily expended, wasted, or appropriated to any other purpose than that for which they are intended, and that when used, they have all the columns properly and correctly filled up before transmission.

11.

To be held responsible for the execution of the duties attached to his office.

Although you are authorised in some cases to depute your clerks to act for you, yet you are to observe that you will be considered generally accountable for the true and faithful execution of all the duties attached to your office, and it is therefore expected that on all occasions you are, if possible, personally to attend the services carrying on, giving, in case of more than one service being in execution at the same time, the preference to that which you may consider of the most importance. And if you should at any time meet with difficulty or obstruction in carrying on any part of the duty entrusted to your care, you are immediately to report the circumstance to the superintendent.

12.

Employment and duties of timekeepers.

The timekeepers appointed to the yard and factory, are to be under your direction, and responsible to you for the mustering of the men. They are to be most regular and uniform in their attendance, and not to be absent from their duties on any occasion whatever, without your permission. They are, when not occupied in the performance of the duties specially prescribed for them, to be employed in writing, copying, and upon such other services connected with your department as you may consider them capable of executing.

13.

To keep a register of entries, discharges, &c., of officers and others in the yard and factory.

You are to keep books containing a register of the names, entries, and discharges of all officers and clerks, and of every description of artificers and workmen who may be employed in the yard and factory, with such remarks as to the cause of their discharge or re-entry, as may enable you at any time to furnish every information in regard to persons who may have belonged to the yard. The register of the factory workmen is to be in a separate book from that kept for the dockyard. These books are at all times to be open at the cashier's office, for the inspection of the professional officers, and are to be available for any information therein that may be called for by the officers.

14.

Monthly returns of artificers and workmen.

You are to transmit to the superintendent a monthly account, agreeably to the established form, of the number and description of officers and workmen, &c., borne on the books of the yard during the preceding month, showing also the establishment, with the rates of pay for the workmen and others on day-pay.

You are likewise to transmit a monthly account in the established form of the number of persons borne in the books of the factory.

Monthly return of vacancies.

And you are also, on the 1st of every month, to transmit a list, in the prescribed form, of the vacancies in the yard for artificers, apprentices, labourers, and others.

These returns will be forwarded by the superintendent to the Controller of the Navy.

15.

Half-yearly list of inferior officers, &c.

Half-yearly list of persons holding acting appointments.

You are, in the months of January and July of each year, to prepare a list of all the inferior officers, draughtsmen, &c., of the yard, showing their ages, pay, and dates of appointments; and a separate return, in the prescribed form, of all persons employed on the 1st of January and July respectively, acting in any situation above that of workman. These returns are to be transmitted to the superintendent, for the Controller of the Navy.

16.

Number of officers and others not to be exceeded.

You are to be particularly careful that the number of officers and clerks, and of each description of artificers and workmen, established or authorised to be borne for the yard and factory, be not exceeded in any instance without special authority for that purpose from us or the superintendent.

17.

Not to enter any artificer or workman without authority.

Course to be observed.

No person is to be entered on the muster or pay books or service register in the dockyard or factory, either on the established or hired lists without a note on the prescribed form containing the necessary particulars as to age, &c., &c.; the certificate of the surgeon, and the approval of the superintendent.

These entry notes are to be made out by the principal officer of the department in which the men are proposed to be entered, and are to be retained by you as his authority for entering the men on the muster and pay books and service registers; they are to be seen by the accountant before he passes the wages of newly entered men.

Great care is to be taken by you that all the documents required by the Civil Service Commissioners are produced and are correct, before men, proposed for entry in the establishment, are placed on the books.

All

All entries on the establishment are to be considered provisional until confirmed by the certificate of the Civil Service Commissioners.

The time of men entered, after having served in another yard, is only to be admitted on a certificate from the cashier of that yard.

Men discharged from the service cannot be re-entered on the establishment without a fresh certificate from the Civil Service Commissioners.

The quarterly returns and certificates of all artificers, workmen, and labourers proposed to be entered permanently upon the establishment of the yard, are to be prepared by you for transmission by the superintendent to the Civil Service Commissioners.

Quarterly returns and certificates of Civil Service Commissioners.

18.

You are, immediately upon entering on the duties of your office, to ascertain the balance remaining in the hands of your predecessor, in the presence of the superintendent and your first clerk, in order that you may be regularly charged with it, giving a receipt for the same. You are to consider it your duty to prepare, with the least possible delay, the cash account of your predecessor, which is to be forwarded, with the vouchers, to the Account General of the Navy.

Balance of money on taking charge.

Predecessor's accounts.

19.

You are, at the expiration of each week, to apply, with the approval of the superintendent, to the Accountant General of the Navy, upon the prescribed form of "Weekly Statement of Balance," for an imprest bill for such an amount of money as may be necessary to enable you to make the several payments required for the establishment in the ensuing week.

Weekly imprests of money to be demanded.

20.

The imprest bills for the amount authorised to be drawn will be made out in the names of the cashiers, and charged as imprest against them. They are to be endorsed by them as payable to the under-mentioned banks, and the bills are to be paid in to the credit of the public accounts, which are to be opened in their names at the respective branches of those establishments at the following outports; viz.:—

Bills to be charged against the cashier.

Banking accounts to be opened.

At Deptford;—payable to London and County Bank.
At Woolwich;—payable to the London and County Bank.
At Chatham and Sheerness;—payable to the London and County Bank.
At Portsmouth and Plymouth;—payable to the Bank of England.
At Pembroke;—payable to the Provincial Banking Corporation.

21.

For such sums as you may require from time to time for replenishing the chest to meet the current expenses of the establishment, you are to draw cheques, approved or countersigned by the superintendent, or by the officer acting for him in his absence, on the bank, which cheques are to be numbered consecutively, beginning with No. 1 at the commencement of each financial year; but you are never to make any payments by cheque, but always in money, observing that due notice should be given by you to the bank of the particular coins which will be wanted.

Cheques to be drawn for current expenditure.

22.

You are to keep all public money, when drawn out from the bank, in the public chest; nor is the public money, on any pretence whatever, to be kept elsewhere. You are strictly prohibited, as well from receiving into the chest under your charge any money not applicable to the public service, as from applying public money to any purpose or in any manner not authorised and required by the regulations of the service. You are therefore on no pretext nor in any shape whatever, to advance, lend, or exchange any sum for which you are accountable, without special written authority for that purpose.

Money to be kept in public chest.

Not to lend, &c., public money.

23.

You are to keep a cash book, into which every item of receipt and expenditure is to be posted daily; and any neglect in keeping this book up daily will be visited with some strong mark of our displeasure.

This book (which is a public record) will be supplied to you, upon application to the Accountant General of the Navy, with proper directions as to the mode in which it is to be opened and kept, so that at any time the balance appearing thereon should be the amount to be found in the public chest, and at your public credit at the bank.

Cash Book to be kept and posted daily.

24.

You are to debit yourself in your cash book with the amount of the imprest bills issued to you under the dates on which they are received.

Imprest bills to be debited in cash book.

25.

You are to receive, under the approval of the superintendent, upon the prescribed forms of sale, and other documents, all moneys arising from the sale of old stores, unserviceable wood, chips, &c.; from the supply of stores to merchant ships and private individuals, for

Debits arising from the sale of old stores, and extra receipts.

which payment can be obtained on the spot; from rents of naval premises let to private individuals; and from every other source of naval receipt: with which sums you are faithfully to debit yourself in your cash book, transmitting with your monthly cash accounts correct vouchers for every such receipt. You or a clerk from your office are to be present at every sale of Admiralty property at the dock or victualling yard, for the purpose of receiving the deposits paid by purchasers.

26.

Mustering of workmen, &c., yard craft excepted.

All workmen and labourers employed in the yard and factory, except the men belonging to the yard craft (for whose attendance the master attendant is responsible), are to be mustered by some person or persons attached to your department, every time they may come into the yard to work, and also upon their leaving it, an inspector from the master shipwright's department, or some foreman or superintending officer of trade, being present at every such muster. The muster is to be by tickets at the muster gallery: for which purpose each man or boy on his entry is to be furnished by you with a metal ticket having his number stamped thereon. The workmen of the factory are to retain their tickets during work, but the tickets of the dockyard workmen, when taken up by the men, are to be deposited in boxes kept by the leading men and the heads of the different trades to which the men belong, at their respective working places; and these boxes are not to be re-opened until the warning bell for the men to cease work has actually begun to ring; so that the men having to take up their tickets at the ship's side, &c., and then to deposit them in the muster galleries, may not leave the yard before the time intended by the regulations.

27.

Duties of timekeeper charge of muster galleries.

The timekeepers are, under your direction, to have the entire charge of the muster galleries you may assign to them, the keys of which they are not to allow out of their possession without permission from you or your first clerk.

A timekeeper is to attend at the muster station on all occasions of the workmen entering and leaving the yard, and sufficiently early to prevent any delay.

Absentees.

He is, after each of the in-musters, to record in the absentee book the numbers of the tickets which have not been taken up; and after each of the out-musters he is likewise to record in the same book the numbers of the tickets which have not been deposited, in order to ensure a complete check upon the payment of the men's wages.

He is, after each of the in-musters, to bring the tickets which have not been taken up, together with the absentee book, to your office, when your first clerk is to compare the entries in the lists of absentees with the numbers of the tickets, and place his initials at the foot of the lists in proof of his verification of the same; thus affording an additional check in the examination of the absentee lists when sent in by the several professional officers.

The timekeeper is to take care that the ticket office be closed precisely at the same time as the yard gate (that is, when the bell ceases ringing) at the in-muster, and that it be not opened for the workmen to deposit their tickets on leaving the yard until after the warning bell has commenced ringing.

28.

Record of absence in Muster and Pay Books.

These distinctive marks are to be used in the muster and pay books, as indicative of the various causes of absence of each man. According as you find the attendance or absence of any workman or labourer, you are to allow or check his wages or pay for all or part of his day's labour, and to the utmost of your power you are to prevent any person from receiving wages for time which he may not in reality have served.

✓	Morning Check. — With Leave.
×	Evening Check. — Without Leave.
S	Morning Check. — Sick.
H	Evening Check. — Hurt.

29.

"Leave Book" and "Sick and Hurt Lists" to be received every morning.

You are to be very particular in requiring that the "Leave Book," and "Sick and Hurt Lists," be received in your office early each morning, in order that you may compare them with the timekeeper's checks, and regulate the notation of absence in the muster and pay books accordingly; and in the event of alterations being made in the "Leave Book" and "Sick or Hurt List," a notation of the circumstances of the case is to be appended by the heads of departments to which the men belong, or by the staff surgeon.

30.

No artificer or workman to be marked in the Muster Book as present who is not actually so.

You are to take care that no artificer, workman, or labourer shall be marked in your muster book as present who is not actually so, except such only as the master attendant, master shipwright, chief engineer, or storekeeper shall certify to be in the yard, or afloat upon duty, but cannot, from the nature of their employ, attend the muster; and you are to observe that no check is to be removed from the name of any person, except by the authority of the superintendent, or upon a certificate of the nature above stated from the master

master attendant, master shipwright, chief engineer, or storekeeper, the alteration in such case being always made in red ink; and that no person is to be borne under one description and employed in the business of another, excepting in a temporary way, or on any pressing emergency. Inferior officers of and below the rank of foremen of the yard, and others (including warrant officers lent for yard service) not required to be mustered by tickets, are to be present in the morning and afternoon, and sign their names in books which you are to prepare for that purpose, which books, immediately after the men have all entered the yard, shall be taken to the superintendent's office.

31.

Absence of artificers, &c., with or without leave.

If any artificer, workman, or labourer should continue to be absent without leave for more than six successive working days, or if belonging to the steam factory, for more than three successive working days, you, in conjunction with the principal officer of the department, are forthwith to represent it to the superintendent, who will discharge him from the service if he sees fit.

32.

Half-day pay for hurts. Public holidays.

You are in all cases where men are absent on account of hurts received in the execution of their duty, to allow them half the rate of their day pay; being guided in such cases, and in cases of payment of wages for public holidays, by the directions now in force "On Yard Wages," and the "Rules and Regulations for the guidance of the Artificers, Labourers, and Boys employed in Her Majesty's Dockyards," and in the "Steam Engine Factories."

33.

No erasure to be made in the muster books.

You are not to permit any erasure to be made in the muster books, but whenever any error shall have been discovered you are to run the pen through it, and to insert the correct words or figures over it in red ink.

34.

List of absentees to be forwarded from the respective principal officers.

Attendance of workmen.

You are to forward daily to the superintendent, for his inspection, the timekeeper's record of the numbers of the tickets of the absentees at the respective musters; and you will receive, as early as possible after the termination of the Saturday afternoon muster in each week, the list of absentees from the respective principal officers of the dockyard, in order that you may be enabled to institute a timely comparison between them and the checks on account of absence inserted in the muster and pay book; and in the event of any discrepancy occurring between the same, you are to refer the list back to the principal officer for an explanation thereof; all of which cases are to be entered in a book to be laid weekly before the superintendent. The records of the attendance of the factory workmen, kept by your timekeepers are to be subjected to an independent check by a weekly comparison, previously to payment, of the attendance of the workmen, as noted in the muster and pay book, with that recorded by the recorders of works (who are under the chief engineer) against each man in their accounts of workmen's time and employment.

35.

Weekly pay.

Wages of artificers, &c., on day pay.

Having satisfied yourself of the accuracy of the checks inserted in the muster and pay book, on account of the absence of the men, and having received all necessary certificates for casual extra time, for coaling, scraping, or other work performed by task, and for other services involving alterations of the rates of day pay, you are to commence as early as possible in each week to cast out on the muster and pay book the wages of all the men who have been employed in the yard and factory on day pay in the week ended on the previous Saturday.

36.

Weekly certificates of wages due to the established and hired men employed in the dockyard and factory are to be prepared by you on the authorised form, viz.:—

No. 202. To include all wages due to dockyard men.

No. 383. To include all wages due to factory men.

These certificates are to be forwarded to the superintendent for his approval, previously to payment being made, and you are to take credit for the amount due thereon, on the day of payment.

The money for paying the yard and factory wages is to be laid out on pay boards, provided with compartments numbered and answering to the numbers of the men's tickets.

The money so laid out is to be completely examined and verified, and you are to be satisfied as to its agreement with the amount appearing due by the muster and pay books before it is paid.

At the time of payment, the men are to pass through the pay room singly, and in numerical order; each man delivering his ticket to a clerk, writer, or timekeeper, who is to call out the number; a clerk handing to the man, at the same time, the money in the compartment bearing his number.

It is to be specially notified to the men that they are to count and examine their money before leaving the pay-room; for should they, after leaving the room, consider that they have been short paid, or have received bad money, you can only investigate the case in order to satisfy yourself, but not from any claim on the part of the men.

The wages are to be paid at the times provided for in the dockyard and factory "Rules and Regulations;" the superintendent, or a principal officer deputed by him, being present at every such payment.

All wages remaining unclaimed at the close of the day are to be removed from the pay boards; a notation of the amount so removed being made at the time on the proper form. The party's receipt is to be taken in this book when the wages are finally paid.

Any wages remaining unclaimed on the last day of the month are to be returned to the chest, and debited by you in your cash book, under the head of wages, dockyard, or factory. An abstract is to be prepared, showing the amount so returned, and it is to be forwarded as a voucher to your monthly cash account. These wages when claimed subsequently are to be paid and the party's receipt taken on the prescribed form, which is to accompany the cash account as a credit voucher; credit being taken in the cash book for the amounts so paid under the same heads as those under which they were debited.

It is to be distinctly understood by the men that they should always receive their wages on the regular day of payment, provision being made by the authorised form for the payment of the wages of men absent on account of sickness, &c.

You are to post the amount due for wages to the several detailed heads of service to which they are chargeable in your cash abstract from subsidiary vouchers, prepared by the accountant.

37.

Yard craft: men's wages and allowances.

You are to receive from the master attendant a monthly list of absentees from the yard craft. You are then to make out a pay list monthly, on the prescribed form, of the wages and allowances on account of provision money and necessary money due to the yard craft men, which is to be signed by the master attendant and yourself, and approved by the superintendent. You are to pay the wages and allowances due; transmitting the monthly pay lists with your cash accounts as vouchers thereto.

38.

Audit of wages.

You are to refer the pay books and other necessary documents to the accountant, who will audit the amount paid for wages to dockyard and factory workmen, and likewise the payments on account of hire of teams, and of wages and allowances of the crews of the yard craft.

39.

Mode of paying monthly allotments.

You are to pay the monthly allotments of seamen, &c., on the prescribed days. Your authority for making these payments will be the counterparts of the allotment bills forwarded to you from the department of the Accountant General of the Navy.

Before the expiration of every month, lists, on the prescribed form, are to be prepared for all the allotments in force at the beginning of the month, arranged numerically under the different rates.

On the presentation of new allotments for payment, the proper certificates are to be required, and the description of the parties taken as indicated on the form.

Upon the parties presenting their allotment duplicates for payment in person, the messenger will immediately look out the paying officer's counterpart, and hand both the documents to the examining clerk. It will be the duty of the latter to see that the documents correspond; he will note the payment on the back of both allotment papers; he will then pass to you the allotment bills in the order in which every allotment is paid, and send the allottee on to you for payment.

On receiving the paying officer's counterpart from the examining clerk, you will obtain the signature or mark of the allottee on the list opposite the number of the allotment, enter in the proper column the amount due, and pay the money to the party.

Allotments are not to be paid to any persons other than the nominees, except on the presentation of a sick certificate and order for payment in the prescribed form.

At the close of the day's payments the list is to be totalled, and the amount will form the credit entry in your cash book.

The list is to be signed by you and by any other person present at the end of each day's payments, as an attestation of the receipt; and is to be forwarded as a voucher to your cash account.

40.

Persons uttering forged certificates of marriage.

Should any person utter a forged certificate of marriage, at your office, with the view of obtaining payment of any allotment, you are to cause the person attempting this or any other fraud to be detained, a police constable called in, and the culprit to be taken immediately before the superintendent in his magisterial capacity, or some other magistrate, in order that inquiry may be made into the circumstances of the case.

41.

Payments of half-pay and pensions.

You are to pay the naval half-pay and pensions upon lists transmitted from the Paymaster General's department, taking receipts from the parties upon the prescribed forms of declaration, or on the lists, as may be required. You are to take credit in your cash book for the net sum paid, forwarding the lists and receipts as vouchers to your cash accounts. All sums for pensions unclaimed on the last day of the first month of the quarter

are

are to be considered as cancelled, and requiring fresh instructions from the Paymaster General previously to payment.

The pension lists to be transmitted with the first monthly cash account of each quarter, and lists of the half-pay payments to be made out in your office, and forwarded with the monthly accounts in which the payments appear.

42.

Salaries, how to be paid.

At the end of each quarter of the year a properly assigned list will be forwarded to you by the Accountant General of the Navy, containing the names and rank of all officers, clerks, and other persons belonging to the yard who are allowed salaries, with the gross amount due, the deductions therefrom, and the net amount payable to each party; for the payment of which you are to take proper stamped receipts, returning the list with the receipts to the Accountant General of the Navy, through the superintendent; and you are to take credit in your cash account for the total net amount so paid under the head of "Salary Lists," observing that the deductions are brought to account, and adjusted at the Admiralty previously to the transmission of the lists.

The offices in which the clerks are respectively employed are to be inserted by you against their names in the salary list.

Officers, clerks, and other persons who are allowed salaries, are, if they wish to avail themselves thereof, to be paid even sums monthly, upon account of the first and second months of each quarter, a settlement being effected on the quarterly salary list; and you are to make such payments on account to the officers and others entitled to and desirous of receiving the same, upon the salary advance list which will be forwarded to you by the Accountant General of the Navy. You are to return the lists and receipts, and take credit in your cash account for the net amounts so paid, in the same manner as above directed.

43.

Purchase of small stores.

All local purchases of stores by the storekeeper for the service of the dockyard are to be paid for by you on statements, certified by himself and the accountant, as to the quantity, rate, and value of the articles supplied, and the authority of the Storekeeper General for their purchase, approved by the superintendent.

44.

Rates and taxes.

You are to pay all parliamentary and parochial rates and taxes for the houses allotted for the residence of the officers of the yard, and for other buildings belonging to the dockyard, taking receipts from the respective collectors for the sums paid to them, together with the particulars of such rates and taxes, transmitting the same as vouchers to your cash account.

45.

Travelling expenses, &c.

Contingencies.

You are to pay for travelling expenses and subsistence in the public service of officers, according to the regulated allowances, when directed to do so, from the office of the Accountant General of the Navy, and also the authorised allowances in lieu of stationery, as well as all such contingent or incidental expenses and charges for carriage of goods by railway as may from time to time be necessarily incurred in the service of the yard. Travelling expenses of artificers, &c., are not required to be referred to the Accountant General for directions as to payment, but are to be paid in the face of the muster book.

Postage and carriage of parcels.

No unusual disbursements to be made without express authority.

You are to repay the superintendent and principal officers the expense incurred by them for the postage and carriage of letters and parcels which they may receive or forward on Her Majesty's service; and you are to take special care that no unusual disbursements are made by you without express directions in writing either from us or from the superintendent.

46.

Proper receipt stamps to be taken.

As all persons receiving money are obliged by Act of Parliament to pay the stamp duty on receipts for sums amounting to forty shillings and upwards, you are to observe that no charge will be allowed in your account for receipt stamps for money paid by you, except for advances to paymasters, Queen's taxes, and repayment of expenses.

47.

Advances to paymasters and other payments hitherto made at the victualling yard.

You are to make advances to paymasters of Her Majesty's ships, upon the approved form of requisition and receipt, transmitting the same, with the prescribed form of monthly abstract, as vouchers to your cash account, in which only the monthly total of the advances need be entered. You are likewise to undertake all other payments hitherto made by the storekeeper and accountant of the victualling yard.

48.

Cash account, how to be made up.

You are to prepare a monthly cash account, in the prescribed form of your receipts and expenditure, made up in accordance with the classified arrangement of your cash book, which is to be cast and balanced to the last day of each month. You are to be very particular in correctly quoting the authorities for every receipt and disbursement. The vouchers are to be arranged in consecutive order; the receipt vouchers to be lettered,

and the payment vouchers to be numbered, to correspond with the entries in the cash abstract and the items appearing in your cash account.

49.

Cash account to be completed within twelve days after the expiration of the month.

Your cash account is to be completed within twelve days after the expiration of each month, and, with all the proper vouchers, delivered to the superintendent for transmission to the Accountant General of the Navy.

50.

Cash book to be laid before superintendent with cash account.

Your cash book is to be laid before the superintendent simultaneously with the transmission of your monthly account, in order that he may attach the necessary certificate of the accuracy of the balance appearing thereon.

51.

Every item to be entered in actual order of occurrence.

Every item, whether of receipt or payment, must be entered daily in its actual order of occurrence, so that the balance in your hands may be ascertained at any time, by abating the total on the credit from the total on the debit side of the cash book.

No fictitious entries are to be made, and you are faithfully to debit yourself with all charges arising from the proceeds of the sale of old stores, supplies of naval stores to private individuals, rents of naval premises, income tax deductions, unclaimed wages, or from any other sources. Fractional parts of a penny are to be excluded from the accounts, vouchers, and lists.

52.

A quarterly abstract account to be rendered.

You are to forward to the Accountant General of the Navy, within fourteen days after each quarter, a "Quarterly Abstract Account," or "General Account Current," made up to the end of the quarter, in accordance with the classified arrangement of the cash book, comprising on the debit side the total amount of the sums received within the quarter, and on the credit side the total amount of sums paid within the same period. Should you cease to act in the capacity of cashier, or be removed to another charge in the course of the quarter, you are to render an abstract account for the broken period of time.

53.

Additional instructions for keeping cash books.

Such further instructions as are necessary for keeping your cash book and rendering your cash account are appended to the cash book supplied to you by the Accountant General of the Navy.

54.

Monthly return of state of office business.

You are to prepare a monthly return in the prescribed form of the state of the business of your office, and forward the same to the superintendent, for transmission to the Accountant General of the Navy.

55.

Not to deviate from these instructions.

You are not on any account or under any pretence whatever to deviate from these instructions without our authority or that of the superintendent, by warrant under his hand; and if you should at any time meet with difficulty or obstruction in carrying on any part of the duty entrusted to your care, or should discover any irregularity in any person aiding you or employed under you, you are immediately to report the circumstance to the superintendent.

You are, moreover, expected to discharge your duties with fidelity and under a full sense of the responsibility that devolves upon you.

Enclosure (G).

No. 16.

Yard, 18 .

RETURN of EXPENDITURE for LABOUR and MATERIALS in the for Week ending .

SHIP.	Labour.	MATERIALS.				TOTAL CHARGE.	REMARKS.
		Gross		Net			
		Issues.	Returns.	Issues.	Returns.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	

No. 16.—(ABSTRACT SHEET).

Yard, 18 .

RETURN of EXPENDITURE for LABOUR and MATERIALS in the for Week ending .

	Labour.	MATERIALS.				TOTAL CHARGE.
		Gross		Net		
		Issues.	Returns.	Issues.	Returns.	
ACCOUNT No. 89.—SHIPS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Labour chargeable to Vote No. 8. — 1. Ships building and completing for sea service						
2. Maintaining of ships in commission						
3. Maintaining, repairing, &c. of ships in the reserves						
4. Hulks, repairing, &c.						
5. Yard craft, &c. building and repairing for service						
6. Yard craft, &c. repairing and maintaining						
TOTAL for SHIPS £.						
ACCOUNT No. 88.—SERVICES.						
Labour chargeable to Vote No. 8. — Conversion, Section C.						
Indirect charges, Section A., omitting Items 8, 19, 20, 24, 25, 26, and 28; section B., including only items 1, 2, and 3						
TOTAL LABOUR chargeable to Vote No. 8 £.						
Labour chargeable to Vote No. 11. — New machinery, and repairs of machinery, section A., items 8 and 25; section B., item 4						
Labour not chargeable to Votes Nos. 8 and 11. — Other services than the above, included in Account No. 88						
Ships and vessels breaking up						
TOTAL Labour as per Account 52 A. or 52 B. £.						

Master Attendant, Master Shipwright, Chief Engineer, Accountant.

Approved, Superintendent.

Enclosure (H).

Accountant General,
Controller of Victualling,

Admiralty, 7 September 1864 (E).

My Lords are pleased to direct that the following gentlemen form a Committee to report, through you, in what manner the valuation, expense, and manufacturing accounts of the Victualling Yards should be prepared, commencing with the current year:—

Mr. H. W. R. Walker, Chairman.
Mr. Jamieson, Royal Victoria Yard.
Mr. A. Pike, Controller of Victualling Department.
Mr. R. C. Rogers, Royal William Yard.

By command of their Lordships,
(signed) *W. G. Romaine.*

Admiralty, 14 January 1865.

Their Lordships having, by their Order of the 7th September 1864 (E.), appointed me as chairman, Mr. Jamieson, of the Royal Victoria Yard, Mr. Pike, of the department of the Controller of Victualling, and Mr. Rogers, of the Royal William Yard, to form a committee to report (through the Accountant General and Controller of Victualling), "in what manner the valuation expenses and manufacturing accounts of the Victualling Yards should be prepared, commencing with the current year," I beg leave to enclose the report that has been agreed to.

In consequence of my having been closely occupied with other duties, the meeting of the Committee was unavoidably deferred until the 15th ultimo.

It is recommended that the proposed accounts be introduced at the beginning of the ensuing financial year, before which time it will not be practicable to bring the system into operation.

Certain matters not within the limits of their Lordships' instructions have engaged the attention of the Committee; they venture to hope that the importance of those subjects may justify their having been included in the observations now submitted for consideration.

(signed) *H. Walker,* Chairman.

The Accountant General.
The Controller of Victualling.

(Immediate.)

A. G. No. 296.
C. V. No. 89.

Admiralty, Somerset House,
23 February 1865.

The Committee appointed by their Lordships' Order of the 7th September 1864 (E). to report, through us, in what manner the valuation, expense, and manufacturing accounts of the Victualling Yards should be prepared, having placed their Report in our hands, we beg to state that we have carefully considered the same, and that we concur generally in the propositions therein made for effecting the objects in view, and also in the instructions proposed to be issued for the guidance of the Victualling Yard officers in carrying them out.

We herewith forward two copies of the Report, with our respective observations thereon, for their Lordships' consideration and directions.

We request to be informed of the directions given herein.

(signed) *J. Beeby,* Accountant General.
Chas. Richards, Controller of Victualling.

The Secretary of the
Admiralty.

Valuation, Expense, and Manufacturing Accounts of the Home Victualling Yards.

REPORT of Committee, Admiralty Directions thereon, and Instructions for the guidance of the Officers.

Accountant General,
Comptroller of the Victualling, Admiralty, 10 March 1865.

Their Lordships have received your letter of the 23d ultimo (No. 296), enclosing the Report of the Committee on the Valuation, Expense, and Manufacturing Accounts of the Victualling Yards.

Their Lordships direct me to return the Report, conveying to you their general approval of the same, subject to the minutes on the following paragraphs:—

Par. 40. Reference has been made to the Commanders in Chief at home for their opinions,—

1stly. Whether the ready-made clothing should be limited to boys in the training ships.

2dly. Whether a certain number of suits of clothing of three or four sizes, made up under contract or otherwise, should be kept at the Victualling Yards for supply in exceptional cases.

Par. 45. The Deputy Adjutant General has been informed that he will be expected to furnish explanation as to any variation that may occur between estimates and expenditure, and that in all future demands for marine service, it is to be stated thereon whether the expense is provided for in the Estimates.

Par. 57. The officers of the Royal Victoria Yard, including the store receiver, are to be instructed to investigate the prices contained in the block-book rates, and to make full inquiry in the private trade, and to report what would be a fair remuneration for the various descriptions of work performed.

Par. 59. A trial should be made of the plan of providing in the contracts for the return of the old casks; and if it is not satisfactory, then a running contract might be substituted.

Par. 63. The Victualling Yard manufacturing accounts should be prepared on the purely commercial principle, with a capital account and general balance-sheet. The full cost of maintenance is to be debited, but in arriving at the fair rate of interest on the original outlay in land, buildings, and plant, proper allowance should be made for the circumstance that that outlay had reference to the exigencies of war, and not the mere ordinary requirements of peace times.

At Deptford, Gosport, and Plymouth half the superintendent's salary is to be charged, and at Deptford half the accountant's salary.

Par. 69. Issuing prices for shoes are for the present to be made once in three years.

Par. 71. Comptroller of Victualling to obtain the report of the Plymouth officers, and to forward it with his own opinion, whether the manufacture of shoes, &c. should be introduced at the Royal William Yard.

Par. 74. The application of the new system of accounts at foreign yards is to be postponed until a fair trial has been given it at the home yards.

Par. 78. The yearly valuation of stock is approved. The addition of a clerk in the Accountant General's Office to be the subject of a distinct submission.

Par. 80. For the present omit the proposed record of issues to the several ships, limiting the accounts to the yard expenses and conversion accounts.

Par. 83. A separate submission to be made as to the increase of clerical work.

Pars. 84 and 85. The superintendent is to be called upon by you to report what reduction could be made in his office staff if relieved from the present check of store accounts, and what increase the store receiver would require to enable him to carry out fully his instructions. Care is to be taken that the proposed instructions for the guidance of the yard officers agree with the future dockyard cash arrangements.

The new system is to commence from the 1st April.

By command of their Lordships,

(signed) *C. Paget.*

REPORT.

Admiralty, Somerset House, 10 January 1865.

1. The Committee appointed by their Lordships' order of the 7th September 1864 (E.), "to report in what manner the valuation, expense, and manufacturing accounts of the Victualling Yards should be prepared, commencing with the current year," have carefully considered the subject, and investigated the system of accounts and manufacturing operations at the Royal Victoria Yard, Deptford, the largest producing establishment and store dépot.

1.—Expense Accounts.

2. In making their report, it may be useful to explain the existing mode of bringing on charge the receipts, and crediting the issues, constituting the store transactions of the Victualling department.

3. The officers concerned in these duties are the master attendant, the storekeeper, and the store receiver. At Deptford, the master attendant and the store receiver examine all articles delivered for the use of the Navy; and the storekeeper, after such examination, assumes the custody of those considered fit for the service. At the Royal Clarence and Royal William Yards the master attendant and storekeeper are the receiving officers, the latter having accountant responsibility.

Quarterly Store Accounts of Provisions and Victualling Stores.

4. The quarterly store accounts of provisions and victualling stores contain properly classified details of receipts and issues from all sources, as stated below.

Receipts from Contractors.

5. Articles tendered for delivery by contractors are examined by the inspecting officers, and if approved as to quality, a certificate to that effect is sent to the storekeeper, whose clerk attends to take account of the quantity, which is entered in a daily receipt book. The quantity so delivered is, to a limited extent, checked by the store receiver.

6. From this book, sections in duplicate, one signed by the receiving officers for transmission to the Controller of Victualling, and the other signed by the storekeeper, to be forwarded to the Accountant General,—are made out daily, and the various supplies are posted into ledgers under their respective heads.

7. The entries in these ledgers are read off, in the storekeeper's office, with those in the daily receipt book, and are subsequently checked in the superintendent's office, by comparison with the sections furnished by the storekeeper and receiving officers.

8. At the expiration of each quarter the three months' entries in the ledger, under each head of supply, are transcribed upon a similar form of quarterly account, and checked in the storekeeper's office. They are then examined in the superintendent's office as to details and totals, and the results read off with the entries in the ledger.

9. These accounts are transmitted quarterly to the Controller of Victualling, and are there audited by the examination of all receipts from contractors, with the receiving officer's sections, which are numbered consecutively and pasted in a guard book, thus forming a ledger charge against the storekeeper.

Receipts from other Victualling Establishments.

10. Upon stores being consigned by other victualling establishments, to Deptford, for instance, three receipts for the quantities are signed by the master of the craft, of which,—

A. One is transmitted by post to Deptford.

B. One ditto to the Controller of Victualling, as a charge against the freight ship.

C. One is brought by the master of the freight ship with him.

D. A bill of lading, signed by the storekeeper, is also furnished to the master of the freight ship, for his information as to the quantities put on board.

On the delivery of the stores, they are examined by the receiving officers as to quality only, and by the storekeeper's clerks to ascertain the quantity, and if found correct, the documents A., C., and D. are endorsed as follows:—

"Received the within contents.

"Approved. "*T. Jamieson*, Storekeeper."

"H. Chads,
"Capt. Superintendent."

"Having

"Having carefully examined the within-mentioned articles, we find the same good, and fit for Her Majesty's service.

"*E. J. P. Pearn*, Master Attendant.
"*E. Wilkinson*, Store Receiver."

The paper A. is retained at Deptford as a voucher to accompany the accounts at the end of the quarter.

C. is returned to the storekeeper of the yard whence the consignment was made, as a credit voucher to his accounts.

D. is returned to the master of the freight vessel, to enable him to claim the payment of his freight; or, in the event of a government vessel having been employed, as a credit voucher to show the due delivery of the articles.

On the examination of the accounts in the superintendent's office, the check is based on the original document A.

Receipts from other Sources.

11. These are debited from invoices sent by the respective officers from whom the stores are received, after the quantities have been ascertained by the storekeeper's department only, and certified as to quality by the receiving officers, approved by the superintendent.

Returns from Her Majesty's Ships.

12. The quality of the articles is ascertained as before, and the quantity by the storekeeper's department.

In the case of "ullages" (*i. e.* quantities remaining in packages that have been opened and part of the contents expended), it is the practice whenever possible to require the presence of some person, on behalf of the paymaster of the ship, to see the quantities which are so returned.

Verification of Receipts.

13. The receipts before described are verified:

In the case of contractors, by the sections already mentioned, which are compared at the Admiralty with the particulars of the claims for payment;

In the case of other receipts, by documents, such as bills of lading, or invoices from parties forwarding the articles;

And in the case of Her Majesty's ships and miscellaneous sources, by receipts created or vouchers completed in the victualling yards.

14. At the end of each quarter these documents are compared in the superintendent's office with the entries in the quarterly accounts, and are transmitted (as vouchers to these accounts) to the Controller of Victualling. Should any discrepancy be discovered at the Admiralty between the victualling and store accounts and those rendered by the paymasters of Her Majesty's ships or other parties, the vouchers are referred to for adjustment.

Issues to Contractors or Purchasers.—Sales by Auction.

15. Provisions and stores returned from Her Majesty's ships and miscellaneous sources are immediately surveyed, and if found unfit for re-issue, are recommended for sale, or otherwise to be disposed of, according to the judgment of the officers. In the former case, on approval by the superintendent and directions from the Controller of Victualling, arrangements are made for holding an auction, which is advertised in the metropolitan and local press, and by printed notices of sale.

16. The auctioneer furnishes an account of these sales to the superintendent, who, after the storekeeper has compared it with his account, and the accountant has examined it with reference to the sums received, forwards it to the Admiralty, where it becomes a voucher to the cash account.

17 The storekeeper is called on daily to inspect the stock of which he has charge. If any articles are likely to become deteriorated in value they are examined, and a report of survey is transmitted to the Controller of Victualling, who, if the articles cannot be retained beneficially for the service, gives directions for their disposal.

18. It is a standing rule to issue the oldest stores first, to prevent loss to the public from depreciation.

19. If goods are received with a prospective warranty, a survey is held on them on the eve of the expiration of the guarantee, that any loss from impaired condition may be fixed on the contractor.

Offal Stores, &c.

20. These consist of bran, pollard, and coarse middlings, arising from the conversion of wheat into flour and biscuit meal; of sids, husks, and dust, arising from the conversion of oats into oatmeal; of cocoa shell, from the conversion of cocoa into chocolate; of mustard

dross, from the conversion of mustard seed into mustard; and of salt beef scraps produced in the "cutting-house," consisting of very small pieces not fit for issue. To these may be added the original packages in which sugar is imported, and which are not suitable to preserve the contents when issued to Her Majesty's ships.

The offal is made the subject of daily inspection by the storekeeper, whose duty it is to satisfy himself that the several manufacturing operations of the yard are skilfully and economically conducted.

21. Offal is disposed of either by direct public competition or by contract, the result of it. The quantities produced are weighed by a clerk from the storekeeper's office, and placed in bags, entries of the quantities being made in a book (Form 69) kept for the purpose. The quantities delivered to the contractor or purchaser are duly checked, and he is furnished by the storekeeper with a pass, which is the authority to the police to permit the removal of the stores from the yard. These passes are pasted by the police into a guard-book, and sent for the inspection of the captain superintendent.

22. From the offal book referred to, the entries are posted into the ledgers, and, in the case of contracts, the storekeeper furnishes to the accountant every month a list of the offal delivered, that the value may be received from the proper parties. In the case of public sales no delivery takes place until payment in full has been made.

23. The quantities of offal or other stores claimed on the store accounts by the storekeeper as disposed of by public sale or by contract are checked in the superintendent's office, and afterwards examined in the department of the Controller of Victualling with the cash documents, which, as far as cash receipts are concerned, are examined in the department of the Accountant General, to see that the amounts realised are brought to account, that the sale documents are duly certified, and, in the case of contracts, that the rates and amounts are correct.

Issues from One Victualling Establishment to Another.

24. The necessity and extent of these issues are determined in the department of the Controller of Victualling, upon information derived from periodical returns from the various depôts.

25. The same course as to vouchers and other documents already described with refer ence to receipts is pursued with respect to issues.

Issues to Her Majesty's Ships.

26. Demands on the proper forms for the articles required are lodged by the paymasters, and, on the approval of the captain superintendent, the storekeeper gives directions for the issue.

27. A clerk attends to record the necessary particulars in the daily issue book, the proper papers are made out, and the master attendant is apprised that the supply is ready to be dispatched.

28. A bill of lading furnished to the paymaster enables him to enter such information in his "Number and Contents Book," as, on a question arising respecting any article facilitates its being traced to the original yard receipt, and guides him in the expenditure of the oldest stores first. A corresponding receipt (omitting the numbers and marks on the packages) which accompanies the articles, is, on their delivery, signed by the paymaster, and returned to the storekeeper as a voucher for his account.

Consignments for Fleets at Sea.

29. These consignments are made in the first instance to some particular ship, or to the order of a commander in chief for disposal. Hence the store accounts of the Victualling Yard making the consignment would not indicate the subsequent appropriation. But this, together with the cost of the supplies received by each ship, can be ascertained on reference to accounts and vouchers in the department of the Controller of Victualling.

30. Issues to Her Majesty's ships and consignments for fleets at sea are posted from the Daily Issue Book into the proper ledger (No. 97), from which is prepared that portion of the quarterly store accounts.

31. Issues from the Victualling Yards to hired transports and freight ships, and to garrisons abroad, are dealt with in the same manner as other supplies. The issues under these heads are charged, in the department of the Controller of Victualling, against the ships and departments responsible for the same.

General Store Abstract.

32. At the end of each store account is an abstract or balance sheet, showing the quantities remaining in the charge of the storekeeper at the commencement and termination of each quarter, and the total receipts and issues under their respective heads. The quantities remaining in store are ascertained by actual survey.

Annual

Annual Surveys.

33. The annual surveys of provisions and stores are taken by a clerk from the office of the captain superintendent, and another from that of the storekeeper. They visit every store and workshop, keeping separate accounts, on the prescribed form (No. 71), of the quantities seen and counted or weighed by them. On these surveys is based the actual charge, by adding to the quantities obtained on inspection those issued, and abating therefrom those received between the end of the quarter and the date of the progressive examination of the stores. Should there be a deficiency or surplus of articles, it forms a subject of explanation for consideration of the Board on the audit of the accounts in office.

34. The surveys of provisions, victualling, and transport stores are now held on the 30th of June, and those of seamen's clothing on the 1st of January. It is suggested that, uniformly with the dockyards, there should be one general stock-taking, showing the remains at the end of each financial year.

Unserviceable Provisions and Stores.

35. Receipts and returns, issues and sales of unserviceable articles are shown on a distinct account, which, with a general abstract or balance sheet thereof is sent into office the same as for serviceable articles.

Serviceable Paymasters' and Yard Implements, &c.

36. Two accounts of these articles are kept, one relating to implements for the service afloat, and the other to those for yard service. Similar accounts are rendered for tanks and officers' mess traps.

Articles, as a Rule, obtained by Public Contract.

37. The articles mentioned are, as a general practice, obtained by public contract. Certain stores received in large quantities under contract at the dockyards are obtained from those establishments, as the most economical arrangement. When supplied they become a direct charge to the Victualling department at contract values.

Seamen's Clothing Accounts.

38. The articles of seamen's clothing are, as a rule, purchased under contracts, generally in the material, in order to be subsequently made up into garments, the receipt and issue of the articles being accounted for at the Victualling Yards in the same manner as those of provisions.

39. According to the present practice, these materials are made up into garments for the men at the home ports, by tailors, at contract prices, the paymasters of the respective ships being responsible for ascertaining that the contractors deliver the correct number of garments for which the requisite materials have been furnished to them. When ships are on foreign stations, where the contract system for making up clothing does not obtain, there appears to be little practical difficulty in getting the clothing made on board.

Present System of making up Seamen's Clothing.

40. Competition among the tradesmen unquestionably ensures the lowest possible rate of labour; yet there is no absolute guarantee that the same quality of cloth (originally received at Deptford Victualling Yard, under the most searching chemical and microscopical tests) is returned. In fact, the very severe and anxious nature of the competition which springs up among the local tailors desirous of securing those contracts, resulting as it does in the offer of disproportionately low terms for making up the garments, appears to suggest the possibility of some expectation of profit beyond the legitimate rewards of labour. It therefore becomes a question (since frauds have been discovered), whether the present system is the most just and expedient as regards the public, or the most advantageous as respects the seamen. Moreover, the practice of recovering from the crew the contract charges for making up their clothing, by deductions from their monthly allowance money, and handing over the amounts to the contractor, must in many instances, when ships suddenly leave port, place the contractor under the disadvantage of having long outstanding claims. The presumption would therefore seem to be, either that the contractors are losers thereby, or are recompensed in some way not expressed. It may also be remarked, that the present system leads to intricacies in settling the accounts, as the contractors are left with materials on hand, for which the paymaster alone is held responsible in office; and the latter is sometimes placed in a difficult position, when the absence from the port of the ship in which he serves renders it impossible for him to get back the garments when made, unless indeed the inconvenience is obviated by some arrangement between him and the contractor antecedent to the actual making.

Marine Clothing Appointments and Garniture.

41. According to the present practice, the greater part of these articles is obtained from the Army Department, on the judgment of the War Office authorities.

The receipts and issues of these articles are subject to the same supervision and check as those for Victualling service.

42. The materials are made up into garments by the tailors to the respective divisions.

43. There are certain other articles for the marines, known as "necessaries," the value of which is recovered from the pay of these men when the necessaries are issued to them.

Marine Barrack Stores.

44. At present these stores are generally purchased from contractors, and delivered either at Deptford or direct to the respective divisions. As regards articles of general and ordinary use, the stock is replenished from time to time by demands on the respective contractors from the department of the Controller of Victualling. These demands are based on the requirements of the service. Independently of the Victualling Yard sources of supply, purchases are made, under demands, from the respective divisions, which, after approval by the Deputy Adjutant General, are authorised by the Controller of Victualling.

45. The yearly estimate for the marine service is based on the average of the expenditure of the three previous years, which in practice is scarcely satisfactory. It is considered that if the estimates for marine clothing, marine necessaries, and marine barrack stores, were made the subject of distinct responsibility as regards the Deputy Adjutant General, the service might be more economically conducted, and variations between expenditure and estimate be less marked.

Transport Bedding and Stores.

46. The Victualling storekeepers are charged with the receipt and issue of bedding and stores for the transport service, which are subject to the same regulations as in the case of provisions and victualling stores. The accounts of these stores are rendered to, and examined and passed under the orders of, the Director of Transports.

II. Conversion Accounts.

General Value of Money Accounts.

47. In passing from the subject of the present store accounts, referring to *quantities* of stock received and issued, to the conversion accounts, essentially connected with *money* expenditure and value, it may be remarked that the use of systematised money accounts must be obvious, not only with regard to conversions, but sources of expenditure generally, as giving to the store accounts, of which they are the complement, a tangibility and practical utility that no mere abstract of receipts, issues, and remains of stores can possess. They admit of complete returns being furnished of the expenses incurred in the maintenance of a ship in commission, by which a contrast can be instituted of ship with ship. They likewise ensure a comparison between the cost of conversions at different periods in the same yard, or in the various establishments. These accounts thus present a check upon yard expenditure, whether in relation to labour or material. With the nature and cost of each transaction brought to a clear money exposition, there must be an index pointing to any direction in which there may have been unproductive wages or casual waste.

48. The only qualification of these remarks is, that whilst it is of great importance to account systematically for the application of the grants made by Parliament for provisions, labour, and material, it is desirable that the accounts should not be too elaborate. Results should be given with just sufficient detail to prove them. The Committee have endeavoured to keep this in view.

Conversion Accounts rendered.

49. Conversion accounts have been rendered quarterly for years past, with reference to the manufacture of flour, biscuit meal, biscuit, oatmeal, mustard, chocolate, and, during the curing season, of the salting of beef. These accounts, bearing in view the special object of the inquiries of the Committee, are susceptible of improvement. Forms (Appendix No. 5 to No. 7) have therefore been prepared for these conversions, each complete in itself, presenting a debtor and creditor side, and exhibiting results both in quantity and cost. Similar forms (Appendix Nos. 8, 9, and 10) have been drawn for beef salted; and for coffee and pepper for army service. It is but right, however, to observe that

that the quarterly conversion accounts already rendered were framed with great care, and were very reliable as far as the details were required for statistical record in office for estimate and other purposes.

Conversion Books of Mustard, Chocolate, Pepper, and Coffee.

50. It has been found to be the practice of the leading-men in charge of the manufacture of chocolate, mustard, &c., to enter in manuscript books the particulars of operation considered to be required for reference. However intelligently these particulars may be recorded, such memoranda are irregular in principle. A public ledger should be kept, containing full information of every stage of the process of conversion, and showing at any time the state and product of manufacture and the remains of material. There are accordingly submitted herewith, forms of conversion books for mustard, chocolate, pepper, and coffee (Appendix Nos. 11 and 12), comprising the necessary particulars of account, and data for the quarterly conversion returns with respect to those articles.

Flour, Biscuit Meal, and Biscuit.

51. With respect to the manufacture of flour, biscuit meal, and biscuit, the practice has been to show the salaries of the leading-men and the wages of the workmen for as many days only as they had been actually employed in the work of their respective trades. This would appear to be quite correct as regards the men, as, when the mills or bakery operations are suspended, the labour of the skilled workmen is otherwise applied, though to an inferior kind of work, and is chargeable to the services to which it is appropriated. The total sum paid in salaries to the masters of trades, however, being exclusively for the manufactures conducted, should be a charge to those branches. The extent and duration of the yard operations are governed by the wants of the victualling service, the supplies to other departments of Government, and the stocks at the several depôts. But inasmuch as the numbers borne on the establishments are fixed, with reference to the ordinary current duties, without diverting the labour of the artificers referred to from their customary avocations, the only way of economising that labour is to employ it as continuously as possible in the work for which it was hired, by a sustained minimum rate of production at each of the yards, whilst preserving the means of expansion as occasion may arise. This the orders of the Controller of Victualling have uniformly contemplated.

Cooperage Conversion.

52. There has never been a conversion account for the cooperage, showing the cost of each description of cask. The operations, however, especially at Deptford, have been extensive. The master cooper's account of material expended, and of casks produced has been very complete, but there has been nothing to exhibit the relation which the cost of material and the amount paid in wages bear to the value of the casks manufactured, although there has been a species of approximate value assigned, for office purposes, to each article produced in the cooperage.

53. The cooperage should, of course, form no exception to the other branches of yard manufacture, though to trace the operations from the first to the last stage of production may appear a little more intricate than in other cases. The elements of a money account necessarily exist. The scantlings produced from raw staves bear a contract value, plus the expense of cutting, and the worn staves bear a conventional value, considered by the professional officers to average one half that of new scantlings. The cost of all the cooperage stores expended is ascertainable, and the coopers are, for the most part, employed on piece-work, recorded in the block book (Form No. 25), whilst the wages of the coopers and others on day-pay can, with equal correctness, be carried into account under certain general heads. It is submitted that the entire sum expended in wages for all persons employed in the cooperage be entered in a book to be called the Cooperage Conversion Wages Book (Appendix No. 13), which will only be an extension of the present block-book system.

54. The forms of conversion returns (Appendix No. 15) submitted are intended to show the cost of every description of cask manufactured, including all charges, starting with a fixed relative value which, on an ascertained scale of conversion, the scantlings produced bear to the price of raw staves sawn and the expense of cutting them.

55. With respect to the cooperage conversion generally, it will be necessary for purposes of account, as well as to ensure the material in stock being worked up to the best advantage, that all issues of staves, headings, and stores should be made to the men by the master cooper, or other responsible person in charge.

56. The Book, No. 84 (No. 14 in the Appendix), containing an account of materials used in making casks, will answer as a record of expenditure for the conversion returns; but the materials used for each description of cask (including harness casks), and those for the manufacture of cooperage utensils, must be shown separately. Full instructions are submitted on this subject.

Block-Book Rates.

57. The introduction of steam machinery in the cooperage at Deptford will necessitate a revision of the prices contained in the block book regulating the earnings of the men at that yard. That such revision would be expedient at the other establishments also, may be seen by one or two anomalies in the piece-work rates. For example, the manufacture of a mess barricoe of four, of a boat barricoe of 10, and of a tight hogshead of 54 gallons, is each paid for at 1*s.* 11*d.* Notwithstanding the first-named articles are of oval shape, requiring more labour, there is an obvious disparity in the prices quoted. Again, the re-manufacture of casks from "new, tight, and dry packs," that is to say, the making of casks from the staves of those that have been knocked down and are fit to be set up again, is paid for at the same rate as the manufacture of casks out of new material which has to be entirely prepared. The work in one case appears to be one-third greater than in the other. In some instances the rates should be adjusted as much in the interest of the men as in that of the Crown. In making spirit puncheons out of new material, for which 2*s.* 3*d.* each is allowed, a superior workmen cannot earn more than 25*s.* per week. In re-manufacturing what are called "rum puncheons" (which are never used for rum, but for bread,) out of worn material, for which 2*s.* 6*d.* each is allowed, an equally good workman could earn 50*s.* a week. In short, to pay at the same rate for the re-manufacture of casks from worn staves, and for the manufacture of casks from new scantlings, is unsatisfactory and unsound. It ought to be stated here, however, that the prices paid by Government to the coopers are considerably lower than the scale of prices in the private trade, as agreed upon between masters and journeymen in London, in 1847 and 1853. On the other hand, it must be borne in mind that all established coopers are entitled to superannuation.

Dry Barrel Hoops.

58. In making dry barrels, it is recommended that six iron hoops (the chime hoop to be 1½ inches, and the quarter and bilge hoops 1¼ inches wide) be substituted for the eight wood and four iron hoops now used. This would simplify and economise the conversion, in the improvement of the casks, as has already been established in the case of salt meat tierces and barrels.

Rum Puncheons delivered by Contractors for Spirit.

59. Rum puncheons containing spirit are delivered by the contractors, and are included in the contract price of rum. The cost of new casks of that description would be about 20*s.* each, but they are not again used in that form. They are not sufficiently strong to be refilled with spirit for the Navy, and from being impregnated with spirit they are unfit for packing biscuit. The casks are therefore knocked down for conversion into those of other denominations, and the value of the material (chiefly used for sugar barrels and half-hogsheads) is reduced to about 7*s.* per cask, exclusive of the cost of shaking. It is submitted that a saving might arise to the Crown if the contracts for rum provided that the contractors (who would probably consider the casks to be worth from 12*s.* to 15*s.* each, the present market value,) should have the casks returned to them, as is now the case with respect to vinegar. It is considered that this course would be preferable to disposing of the casks by public sale at Deptford. The number of rum puncheons received at that yard during 1864 was 2,746, and estimating the saving on the contract price of rum to the extent of 6*s.* per cask, it would amount to upwards of 820*l.* annually.

Salt Meat Casks of Quebec Timber.

60. It is also submitted that an experiment might be tried of making casks for salt beef of the best Quebec timber in store. It is believed that Quebec staves, selected with care and properly tested, would be found to answer every purpose. The staves of salt meat casks returned into store bear but a small comparison, both in quantity and value, to the original issue, and the relative price of Quebec and Baltic pipe staves is 87*l.* to 219*l.* per mille of 1,200. The number of casks required annually for salt beef issued from Deptford is about 7,500. The suggestion now made is only tentative. But if, on trial, Quebec timber be found to answer for these casks, manufactured in the yard, the yearly saving would probably exceed 2,000*l.*

Issues of Small Stores and Implements for Conversion, &c.

61. The cost of small stores and implements issued on the yard implement account constitutes an essential part of the expense of manufacture, and should be valued accordingly. It is also desirable, in order to ensure economical expenditure, that the cost of such stores should be shown for all the services of the yard. For this purpose the form of issue note (Form No. 62) already in use, should contain additional columns for rate and value (Appendix No. 3), and the cost should be abstracted in an expense book of implements issued, applicable to each head of service, for which a form (Appendix No. 4) is submitted.

Distribution

Distribution of Charge for Wages. Workmanship Notes.

62. It is proposed that weekly workmanship notes, showing the employment of the men, should be made out by the masters of trades or leading-men in charge, and that the several sums be posted under the proper heads in a weekly abstract of wages (Appendix No. 2). This record will at any time give the amount expended in labour for the different conversions and services of the yard.

Charge for Supervision.

63. If deemed advisable to charge to the separate operations in the yards a per-centage to represent the proportionate cost of the general official supervision, it is suggested that the extent in money value of the three operations of the yards—receipts, issues, and manufactures—should be ascertained, and the per-centage of salaries paid should be assessed. The home yards, however, should be treated for this purpose as one establishment, inasmuch as part of the cost of supervision at Deptford (where the greater portion of the stores supplied to the outports are examined and received) would be fairly chargeable to the other yards. It should be remarked that the salaries of the superintendents ought to be apportioned to the several establishments under their control. The charge for special supervision (that is, the salaries of the masters of trades) is already included in the form of conversion returns.

Valuation of and Per-centage Charge for Plant, &c.

64. Unquestionably, any manufacturing accounts presented by Government that do not include as part cost of production interest on capital sunk in buildings and plant necessary for that manufacture, will be considered deficient in an element of comparison with the cost of a similar article manufactured by private firms. On the other hand, although such a charge may be required for completeness of returns, it is not always indispensable for comparison, inasmuch as a deduction from the selling price of an article produced by a private firm, to the extent of the per-centage set aside by that firm as interest on capital, and for maintenance of plant, would of course be practically the same as an addition to the cost of manufacture by Government, of a fair per-centage on a like principle of calculation. It must be essentially different, however, if the cost of an article produced by a private firm, including per-centage on capital, expended with scrupulously economical limitation to the actual current business of that firm, be compared with the cost of manufacturing a similar article produced by Government, plus the interest on an outlay not incurred with reference to the prevailing rate of production, but for purposes of national benefit and safety, an outlay, that is, commensurate with the largest contingent wants of the State. The proof of the success of a private manufacturing establishment is its maximum capability of production at its minimum expenditure of capital—its working up to the plant. The test of the efficiency of a public establishment, in addition to its economy of operation in respect of material and labour, is its capability to answer the largest demands at the most pressing emergency. The aim of private trade is to increase the area and amount of its mercantile transactions; and, in successful operations, the proportionate charge for sunk capital diminishes as its enterprise expands. But the object of Government manufacturers is to ensure purity, fitness, and certainty of production; and, by the requisite outlay, to secure these to the utmost possible extent of the wants of the public service. Thus Government operations can never be conducted with reference to that outlay, but with reference to those wants.

In illustration of this remark, it may be stated that at Deptford, Gosport, and Plymouth, there were manufactured—

	Lbs. of Biscuit.
Between the 1st July 1854 and the 30th June 1855 (the largest quantity for one year during war) - - - - - -	29,745,006
And between the 1st October 1862 and the 30th September 1863 (the largest quantity for one year during peace) - - -	8,644,944

Yet the plant was the same in both periods. If in time of war the country had to rely on private enterprise, it would in all probability fail in obtaining what the necessities of the State demanded; and in the excitement of the markets, would have to pay for what it did get at a rate the excess of which would more than counterbalance the cost of foresight and preparation, the premium of a national insurance against an irremediable breakdown. These remarks tend to show that if the value of the plant, &c., in a Government establishment is to be ascertained, and a per-centage upon it charged to production equivalent to what, in the case of a commercial company, would become a charge for interest on capital and maintenance of working power, it should be proportioned to the conditions of ordinary operations, and not include the unavoidable expenses of national security.

65. It only remains to add on this subject, that the per-centage chargeable on account of general supervision, and of capital sunk in plant, &c., should be assessed in the central office.

Seamen's Clothing Accounts.

66. It is not proposed to introduce into the final expense accounts, the general charges arising on seamen's clothing. With the exception of about 40,000 *l.* a year, the cost of gratuitous issues to the men, and of commuted allowances in lieu, the sums expended in seamen's clothing, soap, and tobacco, estimated last year at 155,075 *l.*, are in the nature of an advance, recovered by the charges against the wages of seamen and marines, on account of the issues for which they pay.

Surveys.

67. Surveys of remains of seamen's clothing in store should be held at the same time as those on provisions, and the quantities on charge be similarly valued.

Conversion Returns.

68. At present seamen's beds, but no articles of clothing, are made at the victualling yards. Should there be an alteration in this respect, conversion returns, as in the case of provisions, ought to be furnished.

69. As previously described, materials for clothing are supplied under contracts, and there are contractors at the outports for making up clothing for the crews of Her Majesty's ships. Shoes are also obtained under contracts, the issuing price to the men being fixed (as in the case of other articles of clothing) once in three years, with reference to antecedent and existing contract rates. The public neither derives profit nor suffers loss from this system.

Shoes, the Contract System of Supply.

70. Experience has, however, shown that the supply of shoes for the Navy by contract is attended with considerable trouble and disadvantage. In the two years ending 31st March 1864 (the accounts for 1864 not yet being completed), there were received under contracts at—

	Shoes.	Half Boots.
	Prs.	Prs.
Deptford	52,874	24,760
Gosport and Plymouth	47,106	—
TOTAL	99,980	24,760

And there were rejected at—	Shoes.	Half Boots.
	Prs.	Prs.
Deptford	7,330	10,340
Gosport and Plymouth	10,423	—
TOTAL	17,753	10,340

being at the rate of more than 17 and 41 per cent. respectively on the total quantities received, there having been, of course, duplicate tenders to the extent of and to compensate for the rejections, involving renewed examinations by the receiving officers. With such a result as regards the contractors, the inference is inevitable, either that they are considerable losers, or that in tendering they add a per-centage to the market rates as an insurance against the consequences of rejections, for which a fine of 2½ per cent. on the contract value is imposed.

Manufacture by Government.

71. It is submitted for consideration whether, if shoes for the Navy and half boots for the Royal Marines were made at one of the victualling yards, the result would not be found much more satisfactory.

72. With accurate conversion returns, showing every penny of expenditure, with the employment of a master shoemaker well acquainted with his business, and of competent workmen, varying in number with the current requirements, and paid at the ordinary piece-work prices, combined with careful purchase of material (in respect of which the Government, with its prompt payments, ought not to be at a disadvantage compared with a private firm), it is believed that the manufacture might be found as satisfactory in regard to expense as it would be unexceptionable with respect to quality. There would, at all events, be a relief from a constant struggle against those hidden secrets of the trade which nothing less than the cutting open of boots and shoes can efficiently develope and expose, and which forbid a positive assurance that the articles which *are* received are such as the officers would wish to have accepted.

New

New System of Accounts to come into Operation the 1st April next.

73. It is recommended that the new system of accounts should come into operation in the home victualling yards on the 1st of April next.

74. These yards are the general manufacturing establishments and store depôts for the Navy, as regards provisions and victualling stores. The foreign yards are replenished from time to time from the home establishments to the extent necessary for supplies to Her Majesty's ships on the station. The issues to these ships would be brought to account in the money debits to ships referred to in paragraph 80. The system to be established at the home yards could, however, be extended to the foreign yards at any time.

Proposed Instructions.

75. Proposed instructions are appended to this report, with reference to all the suggestions submitted, within the limitation of the duty confided to the Committee by their Lordships' order. With regard to other matters, the consideration of which has incidentally arisen, no instructions have been framed, as these would necessarily await specific orders on the subjects involved.

III.—Valuation of Stock in the Home Victualling Yards.

76. The store accounts furnished from the victualling yards are unquestionably accurate and complete. The leading principle already indicated as ruling the audit of accounts, namely, that no officer is released from the charge of any article mentioned in the voucher he produces as his quittance, until the same has been charged against the officer into whose custody the article passes; this, and the strictness of the audit itself, preserve the accounts from errors. It must also be borne in mind that the transactions of the victualling yards are fewer, simpler, and more direct than those of the dockyards. The quantities composing the stocks in store are not in any case matters of account merely, but they are ascertained upon actual inspection. When quantities are seen to be in possession, and the rates are known or can be obtained, the value of the articles is a matter of positive certainty.

Alternative Proposals.

77. It is therefore a question for decision whether the accounts should be duplicated by *quarterly entries in money* of all receipts and issues, at rates which in any case must sometimes be based on an average of contract prices and costs of conversion; or whether, for all practical purposes, the valuation of the receipts and issues for 12 months, and made at the end of each financial year, will not be sufficient.

78. If thought expedient, the various receipts and issues, as shown by the quarterly store accounts, can be reduced to money in respect of all the transactions at each yard, either upon returns to be furnished by the department of the Controller of Victualling, or by complete abstracts of costs being prepared in that department for the auditor and inspector of accounts. If the principle of yearly valuation be adopted, the average of rates paid to contractors and cost of manufactures at the victualling establishments for the preceding 12 months, would be struck on the 31st of March, and the valuation at those rates would take place on the 1st of April in each year.

Unserviceable and Repairable Stores.

79. In either case articles which had been condemned as unserviceable should be entirely removed from the stock, and cease to form any part of its value. Repairable stores, it is submitted, should be considered worth one-half the original cost.

IV.—Valuation of Issues to Ships.

80. To extend the principle of valuation to the issues to Her Majesty's ships, it is proposed to keep a complete record of the cost of each ship for provisions and victualling stores, without incurring the great labour of separately calculating the value of the quantities received from the several sources of supply.

Paymasters' Quarterly Accounts available.

81. Quarterly accounts of provisions and victualling stores are sent into office by the paymasters, and undergo a similarly strict audit to that previously described with respect to accounts from the victualling yards. It is only necessary to make use of the information thus given to ascertain the quantities expended and condemned, &c. These quantities should be posted into a book (Form No. 17 in the Appendix), and the values calculated and inserted. One page of this book would suffice to record the ship's expenditure for the whole commission, and by means of an abstract ledger the results could be made up every year for the entire Navy, or for such ships as had completed their commission within the period. Separate abstracts, as desired, could be made with reference to the different rates of the ships in commission, the stations on which they are employed, or other forms of comparison.

Valuation of Stock and Issues to Ships only Practicable in the Central Office.

82. The valuation of stock and of issues to ships can be efficiently performed only in the central office.

Clerical Staff required.

83. The duties contemplated in the foregoing Report will occasion some increased work at each of the yards, but it will not be of sufficient amount to necessitate the employment of an additional clerk. In the central office, however, there will be a necessity for an increased clerical force.

V.—Miscellaneous Suggestions.

Check of Store Accounts in the Superintendent's Office.

84. It will have been seen by a former portion of the report describing the present system of accounting for provisions and stores, that a minute check exists in the superintendent's office, founded on a comparison of the receipt and issue vouchers with the ledger entries and quarterly accounts. But this is only a test of clerical accuracy in the transcript of figures. At Deptford there is but an imperfect, and at Gosport and Plymouth no check upon quantities received, as debited by the storekeeper's clerks. The local check, as it at present exists, is necessarily repeated on the most efficient principle in the Controller's Department, where no accountant officer is released from a charge, and no contractor's claim is admitted, until it becomes a charge against the recipient, every receipt being verified by the voucher upon which the contractor or accountant officer founds his claim. It would therefore appear that the present check in the superintendent's office is superfluous. But it is submitted that there ought to be an independent check as to quantities delivered into store and taken on charge. At Deptford the store receiver is held by his instructions to be responsible for these quantities. Practically, however, from the multifarious receipts and limited clerical staff employed, all articles, such as wheat, oats, tobacco, cocoa, sugar, soap, coals, and the greater portion of seamen's and marine clothing, which require the lengthened attendance of a clerk, are weighed or counted and charged in the accounts on the responsibility of the storekeeper's clerk alone.

85. It is submitted that the needless check as to *entries* should be abolished, and that a desirable check as to quantities should be established. If, however, the store receiver at Deptford is to have responsible cognizance of these, his clerical staff will be found inadequate for the purpose. But the duties appertaining to the superintendent's office will be reduced if the existing check of the store accounts in that department be considered supererogatory.

86. It is suggested that at Gosport and Plymouth, whenever the duties of the superintendent's office (where there is but one clerk) will admit, this gentleman should be required to certify to the correctness of the quantities received under contracts, by placing his initials in the daily receipt book, and also on the sections. When he is unable to attend the receipt, some other person, approved by the superintendent, should supply his place. This latter arrangement is suggested to avoid an increase of clerks in the superintendent's department

Receipt of Provisions, &c., under Contract or Agreement at Gosport and Plymouth.

87. To these remarks the Committee desire to add their opinion, that it is most desirable, as a matter of principle, that in all receipts of provisions and stores from contractors, two persons, wholly independent of each other, should be associated, ensuring a concurrence of responsibility, which is a protection to the receiving officers, and a concurrence of judgment, which is a protection alike to the contractors and the public. At Deptford the master attendant and store receiver examine and decide on articles tendered for delivery. When either is absent, the senior clerk in the office of the latter acts as assistant receiving officer. At Gosport and Plymouth the master attendant and storekeeper are the receiving officers. When the latter is absent, the chief clerk in his office takes his place. When the former officer is absent, it is suggested that the clerk in the superintendent's office should sign as acting receiving officer, in conjunction with the storekeeper, or, in his absence, the storekeeper's clerk, instead of there being but one person concerned in any acceptance or rejection under contract. The principal articles received are fresh meat, vegetables, wheat, oats, soap, coals, coast volunteer clothing, &c.

Establishment Book: Recorded Character of the Workmen.

88. Connected with the economical employment of labour are the reputed characters of the workmen. Every man who intelligently and actively exerts himself ought to be assured that his character for industry and ability does not depend upon casual reports, amid changes of officers, but that it becomes matter of record year by year of his service. There is a register in the superintendent's office of the conduct and ability of the clerks kept in the form prescribed by their Lordships' Order of the 23d March 1863; but there is nothing of the sort as respects the leading men and workmen. The consequence is, that in preparing statements of the cases of the men, with a view to their superannuation or being

being awarded retiring gratuities, the muster books for a series of years have to be searched, together with other records (if any exist), for the information required by the Treasury. It is therefore suggested that the columns given below should be added to the present from of Establishment Book (Form No. 2).

Days Absent during the Year.			Date of Certificate of Civil Service Commissioners.	Report for the Year, stating whether Very Good, Good, Middling, or Indifferent.		Initials of Principal Officer of the Department.	Punishments Inflicted, and Remarks by the Superintendent.
With Leave.	Without Leave.	Sick.		Conduct.	Ability as a Workman.		

89. It is submitted that the Establishment Book now kept by the storekeeper or accountant (which is made out annually), should be filled up with the above information as soon as possible after the 1st of July in each year, and then be sent for the information of the captain superintendent.

Metric Quantities.

90. To facilitate the accounting for and valuation of provisions, it is submitted that in regulating the contents of packages the cental of 100 lbs, and aliquot parts thereof, should, if possible, be preserved. This might easily apply to chocolate, mustard, and pepper. Biscuit might be contained in bags of 100 lbs. and 50 lbs. It might also, at some future time, be found practicable to pack salt meat in "navy packages" containing metric quantities, for which purpose the meat might possibly be messed in 10 lb. and 5 lb. instead 8 lb. and 4 lb. pieces.

Dry Provisions.—As to Accounting for and Issuing in Pounds.

91. It appears desirable that all dry provisions should be carried into account and issued in pounds, as the fairest and most satisfactory standard of quantity. The more frequently the weight of the same description of provisions differs in relation to the measure of them, the greater is the reason that the account and final issue should be in pounds. The only exceptions in practice to the principle suggested are peas and oatmeal; and it is hoped that there may be no insuperable difficulty to their being treated in the same manner as flour, though requiring an equivalent in weight to be substituted for the established measure of these articles in the scale for victualling on board Her Majesty's ships.

92. In making the foregoing suggestions, the Committee are sensible of having somewhat exceeded the prescribed scope of their inquiries and report. But the subjects to which their remarks relate appearing to them to be of importance to the public service, they conceived it would rather have been faulty on their part to exclude them from this report than to include them with the other matters now respectfully submitted for such consideration as they may appear to merit or require.

H. Walker, Chairman.
T. Jamieson.
Anthony Pike.
Richard C. Rogers.

The Secretary of the Admiralty.

INSTRUCTIONS for the Guidance of VICTUALLING YARD OFFICERS in conducting the Duties connected with the preparation of VALUATION, EXPENSE, and MANUFACTURING ACCOUNTS.

Mode in which Wages are to be Charged to the separate Services.—Workmanship Notes to be made out by the Masters of Trades and Leading-Men in Charge.

1. The sums paid in wages are to be charged to the services in respect of which they arise. Workmanship notes, on the Form No. 1, in the Appendix, are therefore to be made out weekly by the respective masters and leading-men in charge, showing the names, ratings, and time employed, of the men under them.

To be Signed by the Principal Officer having Control of the Men.

2. These notes are to be sent every Tuesday morning to the principal officer having control of the men. In filling up the column "how employed," the description of services given in the weekly Abstract of Wages Book, referred to in Article 4, is to be adhered to.

And sent to the Accountant.

3. The principal officer, having satisfied himself of the correctness of these notes, is, without delay, to sign and forward them to the storekeeper, accountant, or cashier (as the case may be) who makes up the account of weekly wages.

Who is to Number the Notes and Insert in them the Rate and Amount of Wages.—And post them into the Weekly Abstract of Wages, showing Allowances for extra Time, &c. in Red Ink.

4. This officer will cause the notes to be numbered consecutively (commencing with a new series at the beginning of each quarter), and the rates and amounts of wages to be inserted. The total wages under each head of service, together with the allowances for extra time, &c., are to be abstracted on the back of the notes, and on being found to correspond in the aggregate with the whole amount shown on the muster book, are to be entered in the weekly abstract of wages (Appendix No. 2). The amounts paid for extra time, &c., are to be shown in red ink.

Pay to Hoymen not to be included in the Abstract.

5. Pay to Hoymen is not to be included in this abstract.

Wages of all Men employed under the Master-Cooper to be entered in the Cooperage Conversion Wages Book.—Wages to Men on Day Pay to be entered on one line weekly.

6. All wages paid to men, whether coopers, sawyers, or labourers, employed under the master-cooper or leading-man of coopers, are to be shown weekly in the Cooperage Conversion Wages Book (No. 13 in the Appendix), which is an extension of the existing block book system. A separate page for each man (as in the case of block coopers) will not be required for the men on day-pay; but the total amount of wages paid to them is to be abstracted weekly and entered on one line under the appropriate general heads.

Charges for Maintenance and Working of Machinery, and those for Conversion, to be shown separately but to form one Charge for Labour in the Conversion Returns.

7. The charges under the head of maintenance and working of machinery being distinct from those for conversion, the wages must be shown separately in the abstract, but are ultimately to be included in the expense of conversion.

Alteration in framing the Muster Book.

8. To facilitate making the weekly abstract of wages and checking the workmanship notes, the muster book is to show, under the *general* heads enumerated in the abstract of wages, the names of all the men, whether established or hired, permanently employed in those branches. There is to be a distinct total for each service, with a general abstract at the end.

Transfer of Men from one Service to another, &c., to be communicated to the Storekeeper or Accountant.

9. All alterations in the lists of men permanently employed are to be communicated to the storekeeper or accountant.

Quarterly Abstract of Wages at Deptford to be furnished to the Storekeeper.

10. The officer keeping the Muster and Weekly Wages Books at Deptford is to furnish to the storekeeper of the Royal Victoria Yard a quarterly abstract return of the total amount of wages paid under the several heads.

Quarterly Returns of Weekly Wages paid under each Head of Service to be forwarded to the Admiralty.

11. The officer keeping the Muster and Weekly Wages Books is to forward (through the superintendent) to the Admiralty, Somerset House, at the expiration of each quarter, a return of the weekly payments under the separate heads of service.

Issues of Small Stores and Implements.

Course to be pursued for Charging Value of Small Stores, &c., issued on the Yard Implement Account.—On Approval of the Superintendent, the Storekeeper to issue the Stores.—Rating and Valuing the same.—And posting the Amount into a Book of Expense of Yard Implements issued.—The entries to be totalled each Quarter.

12. The value of small stores and implements used in the conversions are to be carried into account as part cost of manufacture. The value of these stores issued for other services of the Yard is likewise to be charged. The following course is, therefore, to be adopted:—The master workman or leading-man in charge is to demand, on the Form No. 62,

No. 62, now altered (*see* Appendix No. 3), such small stores and implements as may be required for the service under his supervision. He is to take this demand to the principal officer under whose control he is placed, who, if he has no objection, will place his initials on the demand, and submit it for the approval of the Captain Superintendent. When approved, the storekeeper will issue the articles, a receipt for which is to be signed by the person obtaining them, as provided on the Form. The stores are then to be rated and valued, on the document, in the Storekeeper's Department, where the amounts are to be posted, under the proper heads of service, into a Book of Expense of Yard Implements issued (Form No. 4 in the Appendix). These entries are to be totalled at the end of each quarter to show the value of small stores and implements chargeable to the several manufactures, and to Yard services generally.

A Quarterly Abstract to be forwarded to the Admiralty.

13. A quarterly return of the *total* value of implements issued for each service of the Yard, as exhibited by this Book, is to be forwarded by the storekeeper to the Admiralty, through the Captain Superintendent.

Receipt and Issue Vouchers to accompany the Yard Implement Account on its transmission to the Admiralty.

14. The issue notes (Form No. 3 in the Appendix), together with the receipt vouchers relating to the Yard Implement Account, are to accompany that account on its transmission to the Controller of Victualling, conformably with the practice in all other cases.

Form No. 63, abolished.

15. Form No. 63 is to be abolished as unnecessary.

Conversion Returns.

16. The cost of raw material, labour, small stores, and special supervision (that is, the *entire* amount of salaries paid to the masters and leading-men in charge of the operations), constitutes the combined expense of manufacture. Forms are given in the Appendix (No. 5 to No. 10), embracing the several elements of charge in the branches of Yard Conversion to which they relate. Conversion Books (Forms No. 11 and 12 in the Appendix), have likewise been prepared for mustard, chocolate, and pepper.

Present Forms of Conversion Returns superseded.

17. Existing forms of conversion returns are superseded by those now established.

Use of that part of Form No. 96, relating to Conversions to be discontinued.

18. The use of the Form No. 96, as far as conversions are concerned, is to be discontinued, the particulars contained in it being included in the new returns.

Manufacture of Casks, &c.

Returns of Manufacture of Casks to be rendered Quarterly.

19. In order to show the cost of each description of casks manufactured, conversion returns for the cooperage are to be rendered at the end of each quarter according to Form No. 15, Sections 1 and 2, given in the Appendix.

How to be Prepared.

20. In preparing these returns, the total amount paid for wages in the cooperage, as shown by the Cooperage Conversion Wages Book, Form No. 13 in the Appendix, is to be inserted. The direct payments for conversion of raw staves, for making each description of cask, and for cooperage articles generally, are to be charged against the same, and a proportionate amount of the salary of the master-cooper and leading-men is to be added to the cost of conversion of staves and of making casks and cooperage articles respectively.

21. In Section No. 1 the proportionate value of the scantlings and heading produce by each description of conversion has been fixed, upon information derived from practical men, responsible for the most economical conversion of the raw material.

22. This *proportion* will not vary, but the value of the scantling, &c., will depend on the market rate of raw staves purchased. The sum to be carried out as the value of scantlings and headings is to be ascertained by taking the proportionate amount indicated of the *total cost* shown against the raw staves converted for each purpose. Having carried out the quantities produced and the amounts into the proper columns for each of the articles, a total is to be made of the large and small heading respectively, and the rate per 100 pieces of each is to be inserted in the column provided for the purpose. The total cost of the raw staves, as shown on the Debtor side, will correspond with the total value of the articles in their converted state, as shown on the Creditor side of the account.

23. In order to carry to account in Section 2, Form No. 15, the quantities of the respective articles expended in the manufacture of each description of cask, the book of materials used, Form No. 84 (Appendix 14), is to contain the quantities expended each week in the manufacture of *each of the several denominations of cask*, sufficient space being left in the book for the requisite weekly entries for each, that at the end of the quarter a total thereof may be made.

24. The quantities shown as expended having been carried to the conversion return, Section 2 of the Form No. 15, the rates of the respective articles are to be inserted in each column in the space left for that purpose. Worn staves and old iron hoops are to be valued at half the rates of new articles of similar denominations. All materials and stores for manufacture are to be issued to the men by the master-cooper or other responsible person in charge.

25. The direct payments for labour in making casks (either to block coopers on piece work, or for apprentices' wages, including instruction money), are to be charged against the respective articles manufactured. The incidental expenses for labour, implements issued on the Yard Implement Account, truss hoops, fuel, and the remaining portion of salaries of masters and leading-men of coopers, are to be charged to the respective casks, in the proportion which the total amount of such charges bears to the aggregate value of materials and direct cost of labour expended for all the casks.

Cooperage Articles.

26. Cooperage articles are of a very miscellaneous description; many of them are made of worn materials, portions of which are worked up in the conversion of articles of different kinds. It is, therefore, impracticable to keep an accurate record of the quantity and value of the several sorts of materials expended for each denomination produced. It is, however, necessary that the aggregate quantities and value of materials expended for these articles should be inserted in Form No. 15, Section 2, together with the total amount of wages paid for making them and the proportionate amount of the incidental charges.

27. On the credit side of this return the total number of cooperage articles produced is to be inserted, and the aggregate cost of them will constitute their value in the column under that head.

List of Cooperage Articles Manufactured to be forwarded Quarterly.

28. A list of the cooperage articles made, showing in detail the description, number, and estimated cost of each, is to be forwarded quarterly, signed by the storekeeper, and master-cooper, or leading-man of coopers (*see* Appendix, Form No. 16).

Annual Surveys to be taken the 1st of April.

29. Annual surveys of provisions, clothing, victualling, and other stores are to be taken on the 1st April, in order to ascertain the Remains at the end of each financial year. With respect, however, to seamen's clothing, a survey having been held on the 1st January last, the Remains in store per account for Lady quarter 1865, may be taken as those actually on charge.

The Quarterly Returns referred to in these Instructions to be forwarded, in the first instance, to the Controller of Victualling.

30. The quarterly returns created by these instructions are to be forwarded through the Captain Superintendent to the Controller of Victualling, for his information, and for the use of the Accountant General.

Instructions to come into Operation the 1st April 1865.

31. These instructions are to come into operation the 1st of April 1865.

32. The ready co-operation of all the officers is relied upon to give effect to these regulations, which have been framed with a view to present, in a systematic form, perfectly reliable accounts of the application of grants made by Parliament for the Victualling service of the Navy.

Appendix, No. 1.

Workmanship Note.

Royal Yard, 18 .

An Account of the Earnings of the under-mentioned Persons between the of and the of 18 .

Number of Muster Ticket.	Name.	Rating.	Employment.		Amount.	How Employed.
			Days.	Rate per Day.		
					£. s. d.	

Appendix, No. 2.

Weekly Abstract of Wages.

	Cooperage.	Maintenance and Working of Machinery.										Conversions.								Packing, Care, and Custody of Stores.	Repairs.				Tank Service.	Hoys and Boats.	Wharfage Duties.	Slaughter House.			General Duties.	Total Wages Paid.
		Flour.	Biscuit Meal.	Biscuit.	Oatmeal.	Mustard.	Chocolate.	Pepper.	Cranes.	Cask Machinery.		Curing Meat.	Flour.	Biscuit Meal.	Biscuit.	Oatmeal.	Mustard.	Chocolate.	Pepper.		Implements.	Bakery Utensils.	Hoys and Boats.	Yard Service generally.								
	£. s. d.																															
Week Ending																																
Skilled workmen																																
Labourers																																
Skilled workmen																																
Labourers																																

Appendix, No. 3.

Victualling Yard, of 18 .

To

Mr. Storekeeper.

Be pleased to supply the following Articles for carrying on Her Majesty's Service in my Department, viz.:—

Name or Description of the Articles.	Quantity.	Rate.		Value.	For what Purpose intended.
			Per	£. s. d.	

Master or leading man in charge.
Initials of principal officer of the Department.

Approved,
Captain Superintendent

Received the above,
Master or leading man in charge.

Appendix, No. 4.

Expense of Yard Implements Issued.

Date.	Cooperage.	Maintenance and Working of Machinery.										Conversions.								Repairs.														
		Flour.	Biscuit Meal.	Biscuit.	Oatmeal.	Mustard.	Chocolate.	Pepper.	Saw Mills.	Cranes.	Cask Machinery.	Flour.	Biscuit Meal.	Biscuit.	Oatmeal.	Mustard.	Chocolate.	Pepper.	Curing Meat.	Packing, Care, and Custody of Stores.	Implements.	Bakery Utensils.	Hoys and Boats.	Yard Service generally.	Tank Service.	Hoys and Boats.	Wharfage Service.	Slaughter House.	General Service.				
	£. s. d.																															

Appendix, No. 5.—Section No. 1.

Royal Yard, Quarter, 18 .

Dr. WHEAT. *Cr.*

Particulars.	Quantity.	Rate per 100 lbs.	Value.	Particulars.	Quantity.	Rate per 100 lbs.	Value.
	Lbs.	£. s. d.	£. s. d.		*Lbs.*	£. s. d.	£. s. d.
Remains from last quarter - -				Issued for grinding into flour -			
				Ditto - - biscuit meal - -			
Received - - - - - -				Loss in store from shrinkage on wheat for flour - - - -			
				Ditto - - on wheat for biscuit meal - - - - - -			
				Remains in store - - - -			

The average weight of the wheat received was lbs. per bushel.

Appendix, No. 5.—Section No. 2.

Royal Yard, Quarter, 18 .

Dr. FLOUR. *Cr.*

Particulars.	Quantity.	Rate per 100 lbs.	Value.	Particulars.	Quantity.	Rate per 100 lbs.	Value.
	Lbs.	£. s. d.	£. s. d.		*Lbs.*	£. s. d.	£. s. d.
Wheat received to be ground into flour - - - - - - -				Flour produced - - - -			
Loss in store from shrinkage - -				Fine middlings - - - -			
Labour - - - - - - -				Coarse ditto - - - -			
Supervision - - - - - -				Pollard - - - - -			
Small stores and implements - -				Bran - - - - - -			
Fuel - - - - - - -				Loss in kiln-drying - - -			
				Ditto in grinding and dressing -			
				Proportion of mill sweepings -			

Appendix No. 5.—Section No. 3.

Royal Yard, Quarter, 18 .

Dr. BISCUIT MEAL. *Cr.*

Particulars.	Quantity.	Rate per 100 lbs.	Value.	Particulars.	Quantity.	Rate per 100 lbs.	Value.
	Lbs.	£. s. d.	£. s. d.		*Lbs.*	£. s. d.	£. s. d.
Wheat received to be ground into biscuit meal - - - - -				Biscuit meal produced* - - -			
Loss in store from shrinkage - -				Pollard - - - - - -			
Labour - - - - - - -				Bran - - - - - - -			
Supervision - - - - - -				Proportion of mill sweepings -			
Fuel - - - - - - -				Loss in grinding and dressing -			
Small stores and implements - -							

* Biscuit meal issued for conversion, lbs.
Ditto, remains at the end of the quarter, .

Appendix, No. 5.—Section No. 4.

Royal Yard, Quarter, 18 .

Dr. BISCUIT. *Cr.*

Particulars.	Quantity.	Rate per 100 lbs.	Value.	Particulars.	Quantity.	Rate per 100 lbs.	Value.
	Lbs.	£. s. d.	£. s. d.		*Lbs.*	£. s. d.	£. s. d.
Biscuit Meal expended — remains from last quarter - -				Biscuit produced - - - -			
Biscuit Meal expended — produced during the quarter - -				Loss in baking and drying - -			
Middlings expended - - -							
Old flour ditto - - - -							
Labour - - - - - -							
Supervision - - - - -							
Fuel - - - - - -							
Small stores and implements - -							

Appendix, No. 6.—Section No. 1.

Royal Yard, Quarter, 18 .

Dr. OATS. *Cr.*

Particulars.	Quantity.	Rate per 100 lbs.	Value.	Particulars.	Quantity.	Rate per 100 lbs.	Value.
	Lbs.	£. s. d.	£. s. d.		*Lbs.*	£. s. d.	£. s. d.
Remains from last quarter - -				Issued for grinding into oatmeal -			
Received - - - - -				Loss in store from shrinkage -			
				Remains - - - -			

The average weight of the Oats received was lbs. per bushel.

Appendix, No. 6.—Section No. 2.

Royal Yard, Quarter, 18

Dr. OATMEAL. *Cr.*

Particulars.	Quantity.	Rate per 100 lbs.	Value.	Particulars.	Quantity.	Rate per 100 lbs.	Value.
	Lbs.	£. s. d.	£. s. d.		*Lbs.*	£. s. d.	£. s. d.
Oats received for grinding - -				Oatmeal produced - - -			
Loss in store from shrinkage -				Sids - - - - - -			
Labour - - - - -				Husks - - - - -			
Supervision - - - -				Dust - - - - -			
Fuel - - - - - -				Loss in kiln drying - - -			
Small stores and implements -				Loss in grinding - - -			

The average weight of the Oatmeal produced was lbs. per bushel.

Appendix, No. 7.

Conversion Return of Chocolate and Pepper.

Royal Victoria Yard, Quarter, 18 .

Dr. CHOCOLATE. *Cr.*

Particulars.	Quantity.	Rate per 100 lbs.	Value.	Particulars.	Quantity.	Rate per 100 lbs.	Value.
	Lbs.		£. *s.* *d.*		*Lbs.*		£. *s.* *d.*
Cocoa expended - -				Chocolate produced -			
Sugar expended - -				Cocoa shell - - -			
Labour - - - -				Bags sold.—No. - -			
Supervision - - -				Loss in manufacture -			
Fuel - - - -							
Small stores and implements - - - -							
Cases - No. at each							
,, - ,, ,,							
,, - ,, ,,							
Tin foil - - - -							

PEPPER.

Particulars.	Quantity.	Rate per 100 lbs.	Value.	Particulars.	Quantity	Rate per 100 lbs.	Value.
	Lbs.		£. *s.* *d.*		*Lbs.*		£. *s.* *d.*
Whole pepper expended -				Ground pepper produced			
Labour - - - -				Loss in grinding - -			
Supervision - - -				Bags sold.—No. - -			
Fuel - - - -							
Small stores and implements - - - -							
Canisters - No. at each							
,, - ,, ,,							
,, - ,, ,,							
Cases - ,, ,,							
,, - ,, ,,							
,, - ,, ,,							

Appendix, No. 8.—Section No. 1.

Royal Victoria Yard, Quarter, 18 .

Dr. MUSTARD SEED, &c. *Cr.*

Particulars.	Remaining on		Received during the Quarter.		TOTAL.		Particulars.	Quantity.	Rate per 100 lbs.	Value.
	Quantity.	Rate per 100 lbs.	Quantity.	Rate per 100 lbs.	Quantity.	Value.				
	Lbs.		*Lbs.*		*Lbs.*	£. s. d.		*Lbs.*		£. s. d.
White mustard seed							Issued for grinding Loss in store from shrinkage Remains on			
Brown ditto							Issued for grinding Loss in store from shrinkage Remains on			
Rice							Issued for grinding Ross in store from shrinkage Remains on			
Ginger							Issued for grinding Loss in store from shrinkage Remains on			
Chillies							Issued for grinding Loss in store from shrinkage Remains on			

Appendix, No. 8.—Section No. 2.

Royal Victoria Yard, Quarter, 18 .

Dr. FLOUR FOR MUSTARD. *Cr.*

Particulars.	Quantity.	Rate per 100 lbs.	Value.	Labour.	Supervision.	Fuel.	Implements and Small Stores.	TOTAL.	Particulars.	Quantity.	Rate per 100 lbs.	Value.
	Lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		*Lbs.*	£. s. d.	£. s. d.
WHITE MUSTARD SEED:												
Received for grinding									Flour produced			
Loss in store from shrinkage									Dross			
									Loss in kiln drying			
									Loss in grinding and dressing			
BROWN MUSTARD SEED:												
Received for grinding									Flour produced			
Loss in store from shrinkage									Dross			
									Loss in kiln drying			
									Loss in grinding and dressing			
RICE:												
Received for grinding									Flour produced			
Loss in store from shrinkage									Loss in grinding and dressing			
GINGER:												
Received for grinding									Flour produced			
Loss in store from shrinkage									Loss in grinding and dressing			
CHILLIES:												
Received for grinding									Flour produced			
Loss in store from shrinkage									Loss in kiln drying			
									Loss in grinding and dressing			

Appendix, No. 8.—Section No. 3.

Royal Victoria Yard, Quarter, 18 .

Dr. MUSTARD. *Cr.*

Particulars.	Quantity.	Rate per 100 lbs.	Value.	Particulars.	Quantity.	Rate per 100 lbs.	Value.
	Lbs.		£. s. d.				£. s. d.
White mustard flour, remaining from previous quarter, and mixed - -				Mustard produced - - - -			
White mustard flour, produced during the present quarter, and mixed -				Loss in mixing - - - -			
Brown mustard flour, remaining from previous quarter, and mixed - -							
Brown mustard flour, produced during the present quarter, and mixed -							
Rice flour, remaining from previous quarter, and mixed - - -							
Rice flour, produced during the present quarter, and mixed - - -							
Ginger flour, remaining from previous quarter, and mixed - - -							
Ginger flour, produced during the present quarter, and mixed - - -							
Chillies flour, remaining from previous quarter, and mixed - - -							
Chillies flour, produced during the present quarter, and mixed - - -							
Total cost for labour - -							
Size.							
,, canisters, No. 1 at							
,, ,, ,, 2 ,,							
,, ,, 3 ,,							
,, cases - - -							

Appendix, No. 9.

Royal Victoria Yard, Deptford.

SALT MEAT.

Dr. (Cured between and 18 .) *Cr.*

Particulars.	Quantity.	Rate per 100 lbs.	Value.	Particulars.	Quantity.	Rate per 100 lbs.	Value.
	Lbs.	£. s. d.	£. s. d.		*Lbs.*	£. s. d.	£. s. d.
Fresh beef, received to be cured.				Salt beef produced.			
(Oxen slaughtered, No. , Average weight, lbs.)				Packed in { tierces - - -			
Salt { white - - - - lbs.	–			{ barrels - - -			
{ bay - - - - ,,	–			Suet - - - - - -			
{ petre - - - - ,,	–			Tongues - - - - - -			
Casks { tierces - - - No., each	–			Salted scraps - - - - -		–	
{ barrels - - - ,,	–			Loss in curing - - - -			
Flags - - - - - -	–	–					
Rivets - - - - - -	–	–					
Labour - - - - - -							
Supervision - - - - -							
Implements and small stores - -							

Appendix, No. 10.

Royal Victoria Yard, Quarter, 18 .

ARMY SERVICE.

Pepper.

Dr. *Cr.*

Particulars.	Quantity.	Rate per 100 lbs.	Value.	Particulars.	Quantity.	Rate per 100 lbs.	Value.
	Lbs.		*£. s. d.*		*Lbs.*		*£. s. d.*
Whole pepper expended -				Ground pepper produced -			
Labour - - - -	–	–					
Supervision - - -	–	–		Loss in grinding, &c. -			
Fuel - - - -	–	–					
Small stores and implements - - -	–	–		Bags sold - No. each			
Cases - No. at each	–						
,, - ,, ,,	–						
,, - ,, ,,	–						
,, - ,, ,,	–						
Canisters ,, ,,	–						
,, - ,, ,,	–						
,, - ,, ,,	–						
,, - ,, ,,	–						

Coffee.

	Lbs.		*£. s. d.*		*Lbs.*		*£. s. d.*
Roasted coffee expended -				Ground coffee produced -			
Labour - - - -	–	–					
Supervision - - -	–	–		Loss in grinding, &c. -			
Fuel - - - -	–	–					
Small stores and implements - - -	–	–					
Cases - No. at each	–						
,, - ,, ,,	–						
,, - ,, ,,	–						
,, - ,, ,,	–						
Canisters ,, ,,	–						
,, - ,, ,,	–						
,, - ,, ,,	–						
,, - ,, ,,	–						

Appendix, No. 11.

Form of Conversion Book for Mustard.

Date.	Name of Contractor.	White Mustard Seed.									Brown Mustard Seed.										Rice.				
		Total Weight.	Loss from Shrinkage in Store.	Placed on the Kilns.	Taken off the Kilns.	Loss in Kiln-drying.	Kiln-dried Seed manufactured into Flour.				Total Weight.	Loss from Shrinkage in Store.	Placed on the Kilns.	Taken off the Kilns.	Loss in Kiln-drying.	Kiln-dried Seed manufactured into Flour.				Total Weight.	Loss from Shrinkage in Store.	Conversion.		
							Expended.	Produced by Conversion.		Loss in Grinding and Dressing.						Expended.	Produced by Conversion.		Loss in Grinding and Dressing.			Expended.	Flour produced.	Loss in Grinding.
								Flour.	Dross.								Flour.	Dross.						
		lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.

Continued from above.

Ginger.					Chillies.								Expenditure.				Combined Production.			Quantities mixed.					Delivered to the Storekeeper.	
Total Weight.	Loss from Shrinkage in Store.	Conversion.			Total Weight.	Loss from Shrinkage in Store.	Placed on the Kilns.	Taken off the Kilns.	Loss in Kiln-drying.	Kiln-dried Chillie manufactured into Flour.			Rice Flour.	Ginger Flour.	Chillies Flour.	Dross.	Flour.	Dross.	Loss.	White Mustard Flour.	Brown Mustard Flour.	Rice, Ginger, and Chillies Flour.	Total.	Mustard produced.		
		Expended.	Flour produced.	Loss in Grinding.						Expended.	Conversion.														Mustard.	Dross.
											Flour produced.	Loss in Grinding.														
lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.

Continued: below.

Appendix, No. 12.

Form of Conversion Book for Chocolate, Pepper, and Coffee.

Date.	Contractor.	Cocoa and Sugar.							Pepper.				Pepper.				Roasted Coffee.				Delivered to the Storekeeper.					—
		Total Weight.		Manufactured into Chocolate.					For Navy Service.				For Army Service.				For Army Service.									
				Expended.		Produced by Conversion.				Conversion.				Conversion.				Conversion.									
		Cocoa.	Sugar.	Cocoa.	Sugar.	Chocolate.	Cocoa Shell.	Loss.	Total Weight.	Expended.	Ground Pepper produced.	Loss.	Total Weight.	Expended.	Ground Pepper produced.	Loss.	Total Weight.	Expended.	Ground Coffee produced.	Loss.	Chocolate.	Cocoa Shell.	Navy Pepper.	Army Pepper.	Coffee.	
		lbs.	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	

Cooperage Conversion Wages Book.

Date.	Days at.	Time Lost.	New Tight Casks, made and hooped from Baltic Scantlings.										New Tight Casks made and hooped from Quebec Scantlings.		Old Tight Casks made, hooped, and cleaned.														New Dry Casks made and hooped.					
			Butts.	Puncheons. Spirit.	Puncheons. Water.	Hogsheads. Spirit.	Hogsheads. Water.	Barrels. Spirit and Salt Meat.	Barrels. Water.	½ Hogsheads Spirit, Salt Meat and Water.	Kilderkins. Spirit		Barrels, Salt Meat.	½ Hogsheads, Salt Meat.	Butts.	Puncheons, Spirit.	Hogsheads, Spirit.	Barrels, Spirit.	½ Hogsheads, Spirit.	Kilderkins, Flesh.	17 and 16 Gallons.	15 and 12 Gallons.	11 and 10 Gallons.	9 and 8 Gallons.	7 and 6 Gallons.	5 and 4 Gallons.	3 and 2 Gallons.	1 Gallon.	½ Gallon.	Puncheons.	Hogsheads.	Barrels.	½ Hogsheads.	Kilderkins.	Rumlets.
			d.	d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
18					2 10	2 3	2 2	1 11	1 10	1 7	1 6	1 6	1 5	1 8	1 7	1 11	2 –	1 8	1 6	1 6	1 4	1 3	1 2	1 1	1 –	– 11	– 9	– 8	– 7	– 6	1 8	1 4	1 3	1 2	1 –	– 9½

Continued on page 84.

Appendix, No. 13.

Cooperage Conversion Wages Book—*continued.*

Continued from page 83.

Old Dry Casks made, hooped, and cleaned.						Soap Casks.						Bread Puncheons.		Tubs.																									
						New.			Old.			For Biscuit.		Bathing.	Bearing.	Wash Decks.					Grog.						Cook's.					Steep.					Bread.			
Puncheons.	Hogsheads.	Barrels.	½ Hogsheads.	Kilderkins.	Rumlets.	224 lbs.	112 lbs.	56 lbs.	224 lbs.	112 lbs.	56 lbs.	New.	Old.			80 Gallons.	60 Gallons.	40 Gallons.	30 Gallons.	20 Gallons.	60 Gallons.	50 Gallons.	40 Gallons.	30 Gallons.	20 Gallons.	10 Gallons.	40 Gallons.	30 Gallons.	25 Gallons.	20 Gallons.	12 Gallons.	60 Gallons.	40 Gallons.	36 Gallons.	32 Gallons.	26 Gallons.	60 lbs.	30 lbs.	20 lbs.
s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
1 8	1 4	1 3	1 2	1 –	- 9½	1 2	1 –	- 9½	1 2	1 –	- 9½	2 6	2 6	15 –	1 2	5 –	3 3	2 6	2 3	1 11	3 3	2 9	2 6	2 3	1 10	1 3	2 6	2 3	2 –	1 10	1 5	3 3	2 6	2 4	2 3	2 2	2 1	1 11	1 10

Continued on page 85.

Cooperage Conversion Wages Book—*continued.*

Tubs—*continued.*							Buckets			Harness Casks.				Barricoes.	Mess Utensils.				Urine Tubs for Marines.	Graving Keelers.	Round Kits.	Kegs of 3 Gallons.	Pails.		Spittoons.			Platform Work.			Extra Hoops on Tight and Dry Casks, each.		Tight Casks hooped.			Heading and Staving.	
Washing.					Rubbish.									For Boats.														Repairing.					New and Old.				
12 Gallons.	8 Gallons.	6 Gallons.	4 Gallons.	Match.	Large.	Small.	Double.	Single.	Fire.	Puncheons, 72 Gallons.	Hogsheads, 54 Gallons.	½ Hogsheads, 27 Gallons.	Covers for.	Oval, 10 and 6.	Kits.	Kegs.	Cans.	Barricoes, Oval, 4 Gallons.	Urine Tubs for Marines.	Graving Keelers.	Round Kits.	Kegs of 3 Gallons.	Large.	Small.	Large.	Middling.	Small.	English Barrels.	English ½ Hogsheads.	Driving Casks, per Score.	Heads, flagged.	Butts and Puncheons.	Hogsheads, Barrels, ½ Hogsheads, &c.	Butts.	Puncheons.	Hogsheads, Barrels, and ½ Hogsheads.	Butts.	Puncheons, Hogsheads, Barrels, and ½ Hogsheads.
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
1 5	1 5	1 5	1 5	1 3	3 3	2 6	– 9	– 8	– 9	3 6	2 9	2 2	– 7	1 11	1 –	– 10	– 10	1 11	1 –	1 3	– 8	– 10	– 9	– 8	1 6	1 3	1 –	– 3	– 3	1 6	– 1	– 1	1 –	– 6	– 5	– 4	– 2	– 1½

Continued from page 84.

Continued on page 86.

Appendix, No. 13.

Cooperage Conversion Wages Book—*continued.*

Continued from page 85.

For making Heads, per Pair.	Tight Casks, Unheaded and Headed.			Dry Casks, trimmed.						On Day-Pay.												
										Converting Heading.		Seasoning Casks.		Sorting Casks, Utensils, Staves, and Hoops.		Stripping and Shaking Casks and Utensils.		Driving Casks in Store, &c.		Sawing Staves.		Amount.
Hogsheads, Barrels, and ½ Hogsheads.	Butts.	Puncheons.	Hogsheads, Barrels, and ½ Hogsheads.	Puncheons.	Hogsheads.	Barrels.	½ Hogsheads.	Kilderkins.	Runlets.	Artificers.	Labourers.	Artificers.	Labourers.	Artificers	Labourers.	Artificers.	Labourers.	Artificers.	Labourers.	Artificers.	Labourers.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
– 4	– 3	– 2	– 1½	– 8	– 7	– 6	– 6	– 6	– 4													

Appendix, No. 14.

Book of Materials Expended.

| Date. 18 . | New Scantlings. | | | | | | | | New Heading. | | New Iron Hoops. | | | New Wood Hoops. | | | | | | | |

Appendix, No. 15.—Section No. 1.

Royal Yard,
Quarter, 18 .

Dr. STAVES. *Cr.*

Raw Staves converted. —	No.	Value at Contract Rates.	Labour in Converting.	Fuel and other Charges, including Supervision.	Total Cost.	Per-centage Proportion of Cost of Scantlings and Heading produced.	Scantlings and Heading produced. —	No. of Scantlings.	Rate per 100.	Large Heading. No. of Pieces.	Large Heading. Value.	Small Heading. No. of Pieces.	Small Heading. Value.	Value.
Baltic pipe staves—		£. s. d.	£. s. d.	£. s. d.	£. s. d.				£. s. d.		£. s. d.		£. s. d.	£. s. d.
For butt scantlings						66·67	Butt scantlings—							
						33·33	Small heading							
For spirit puncheons						61·11	Spirit puncheon scantling—							
						33·33	Large heading							
						5·56	Small heading							
For bread puncheons						66·67	Bread puncheon scantlings—							
						33·33	Large heading							
For hogsheads						44·44	Hogshead scantlings—							
						55·56	Large heading							
For tight barrels						88·89	Barrel scantlings—							
						11·11	Small heading							
For tight dry barrels						100·00	Tight dry barrel scantlings—							
							Total of large heading							
							Do. small heading							
Quebec pipe staves							Quebec dry barrel scantlings							
For barrels						100·00								
				£.									£.	

Dr.

Conversion Return—Casks.

	New Scantlings.							Heading Pieces.				New Iron Hoops.		New Wood Hoops.																	
	Tight.					Dry Barrel.		New.		Old.				Common.						White.											
	Butt.	Puncheons.		Hogshead.	Barrel.	Baltic.	Quebec.	Large.	Small.	Large.	Small.	Butt.	Plate.	Butt.	Hogshead.	Barrel, Pink.	Firkin.	Long Pink.	Short Pink.	Eight Feet.	Seven Feet.	Six Feet.	Five Feet.	Four Feet.	Piggin.	Flags.	Twigs.	Rivets.	Nails.		
		Bread.	Spirit.																												
Rate per 100 - - - -	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*Bolts.*	*Torches.*	*Lbs.*	*Lbs.*		
For New Tight Casks.																															
1. Butt - - - - - -																															
2. Spirit Puncheon - - - -																															
3. Bread Puncheon - - - -																															
4. Hogshead - - - - -																															
5. Barrel - - - - - -																															
6. Kilderkin - - - - -																															
7. Half Hogshead - - - -																															
8. Small Cask - - - - -																															
For Old Tight Casks.																															
9. Butt - - - - - -																															
10. Spirit Puncheon - - - -																															
11. Bread Puncheon - - - -																															
12. Hogshead - - - - -																															
13. Barrel - - - - - -																															
14. Kilderkin - - - - -																															
15. Half Hogshead - - - -																															
16. Small Cask - - - - -																															
For New Tight Casks. *Salt Meat.*																															
17. Tierce - - - - - -																															
18. Barrel - - - - - -																															
Harness Casks.																															
19. Puncheon - - - - -																															
20. Hogshead - - - - -																															
21. Half Hogshead - - - -																															
For New Dry Casks.																															
22. Barrel, Baltic - - - -																															
23. Barrel, Quebec - - - -																															
24. Half Hogshead - - - -																															
25. Small Cask - - - - -																															
For Old Dry Casks.																															
26. Barrel, Baltic - - - -																															
27. Barrel, Quebec - - - -																															
28. Half Hogshead - - - -																															
29. Small Cask - - - - -																															
30. For Cooperage Articles - -																															

Continued on page 90.

N

Dr. Conversion Return—Casks—*continued.* *Cr.*

Continued from page 89.

Old Staves.																Old Iron Hoops.			Bails and Ears and other Stores for Cooperage Articles.	Value.				Articles produced.			
Tight.									Dry.				Dry.		Salt Meat.												
Butt.	Puncheon.	Hogshead.	Barrel.	Half Hogshead.	Small Cask.				Puncheon.	Hogshead.	Barrel.	Half Hogshead.	Small Casks.		Tierce.	Barrel.					Of Scantlings and Materials expended.	Labour paid for Conversion.	Fuel, Implements, and other Charges, including Supervision.	Total Cost.	Description.	No.	Rate.	Value.
No.	*No.*	*No.*	*No.*	*No.*	*No.*																£. s. d.	£. s. d.	£. s. d.	£. s. d.			£. s. d.	£. s. d.
																									New Tight Casks.			
																									1. Butts			
																									2. Puncheon, Spirit			
																									3. Puncheons, Bread			
																									4. Hogsheads			
																									5. Barrels			
																									6. Kilderkins			
																									7. Half Hogsheads			
																									8. Small Casks			
																									Old Tight Casks.			
																									9. Butts			
																									10. Puncheons, Spirit			
																									11. Puncheons, Bread			
																									12. Hogsheads			
																									13. Barrels			
																									14. Kilderkins			
																									15. Half Hogsheads			
																									16. Small Casks			
																									New Tight Casks.			
																									Salt Meat.			
																									17. Tierce			
																									18. Barrel			
																									Harness Casks.			
																									19. Puncheon			
																									20. Hogsheads			
																									21. Half Hogsheads			
																									New Dry Casks.			
																									22. Barrel, Baltic			
																									23. Barrel, Quebec			
																									24. Half Hogshead			
																									25. Small Cask			
																									Old Dry Casks.			
																									26. Barrel, Baltic			
																									27. Barrel, Quebec			
																									28. Half Hogshead			
																									29. Small Cask			
																									30. Cooperage Articles			

Appendix, No. 16.

Royal Yard, }
Quarter, 18 . }

RETURN of the Cooperage Articles manufactured between the 1st of , 18 , and the of , 18 .

DENOMINATION.	Number made.	Estimated Rate of each Article. £. s. d.
Tubs, bathing		
„ bearing		
„ bread—120 lbs.		
„ „ 90 „		
„ „ 60 „		
„ „ 56 „		
„ „ 30 „		
„ „ 20 „		
„ „ 15 „		
„ cook's—40 gallons		
„ „ 30 „		
„ „ 26 „		
„ „ 25 „		
„ „ 20 „		
„ „ 12 „		
„ grog — 60 „		
„ „ 50 „		
„ „ 40 „		
„ „ 30 „		
„ „ 20 „		
„ „ 10 „		
„ match		
„ rubbish, without fittings		
„ steep — 60 gallons		
„ „ 40 „		
„ „ 36 „		
„ „ 32 „		
„ „ 26 „		
„ top — 40 „		
„ „ 30 „		
„ „ 24 „		
„ „ 20 „		
„ „ 12 „		
„ urine — 8 „		
„ „ 6 „		
„ wash deck—80 gallons		
„ „ 60 „		
„ „ 40 „		
„ „ 30 „		
„ „ 20 „		
„ washing — 18 „		
„ „ 14 „		
„ „ 12 „		
„ „ 10 „		
„ „ 8 „		
„ „ 6 „		
„ „ 4 „		
Buckets, covered		
„ double		
„ single		
„ fire		
„ fighting lanterns		
Barricoes (boat), 10 gallons		
„ „ 6 „		
Mess utensils, barricoes		
„ cans		
„ kegs		
„ kits		
Miscellaneous—buoys, beacon		
„ graving keelers		
„ kegs, 3 gallons		
„ „ small		
„ kits, round		
„ pails		
„ „ small		
„ piggins		
„ spittoons		

Storekeeper.

Master-Cooper, or Leading-Man of Coopers.

Appendix, No. 17.

H.M. Ship. Rate. Complement. Station.

ARTICLES.	Per	Lady Quarter, 1864. No. of Men victualled for a Day.			1st April to 10th May 1864. No. of Men victualled for a Day.		
		Quantity.	Rate.	Value.	Quantity.	Rate.	Value.
			£. s. d.	£. s. d.		£. s. d.	£. s. d.
Biscuit - - *lbs.*	100						
Fresh Beef - *lbs.*	100						
Sugar - - *lbs.*							
Peas - - *galls.*							
&c. &c.							

To be continued for as many accounts as the space in the Ledger will admit.

It is intended that the first opening in the page should record the quantities consumed by the crew, fly leaves being provided to the extent necessary to record the amounts paid for provisions not taken up by the men; and also condemnations, losses, value of tanks and implements, mess traps, and money allowances to officers, fuel and lights, &c. &c.

Enclosure (I.)

REPORT OF COMMITTEE ON DOCKYARD MANUFACTURES.

(COPY of ADMIRALTY LETTER and INSTRUCTIONS.)

(E.)

Sir, Admiralty, 30 January 1865.

I AM commanded by my Lords Commissioners of the Admiralty to enclose you a memorandum for the guidance of the Committee about to consider the cost of articles manufactured in the dockyards; and I am to signify their Lordships' directions to you, to cause the points therein contained to be brought under the consideration of the Committee.

I am, &c.

Robert Laws, Esq. (signed) *W. G. Romaine.*
&c. &c.

INSTRUCTIONS for COMMITTEE on COST of ARTICLES MANUFACTURED in DOCKYARDS.

Admiralty, 30 January 1865.

IT will be the duty of the Committee to inquire and report to my Lords whether the cost of certain articles manufactured in the dockyards differed materially from the current values of similar articles manufactured elsewhere during the last year for which manufacturing balance sheets have been prepared.

The object of the preparation of these balance sheets has been to enable my Lords to ascertain the actual cost of dockyard manufactures. The principles on which they should be framed have now been determined, and an uniform system has been established with respect to the elements of the cost to be eliminated or retained. But nothing has yet been done systematically to utilise the information which the balance sheets afford.

The inquiry to be made by the Committee, my Lords propose should be renewed in future years, and it should therefore be as complete as possible, furnishing a model for future reports.

The comparison which the Committee should make is to be not only between the manufactures of the dockyards and of the private trade, but between the work of the different dockyards.

The Committee will be careful to indicate in what respect differences of cost are due to the differences in the character of the plant and appliances employed, or in the prices of the raw material supplied. In comparing the cost at which similar articles are produced outside the dockyards, the Committee must be careful to add to the actual cost of the dockyard manufacture a fair allowance for interest on and depreciation of plant and buildings; observing, that the latter have in some cases been erected not only with a view to the requirements of the ordinary service in time of peace, but to the contingency of greatly increased wants in the event of war.

The Committee will also observe that comparison should be made between articles of equal quality, or that proper allowance should be made for superiority of quality.

The Committee are not limited in the articles as to which comparison may be made; but the following appear to be among those to which their inquiries should be directed:—

Forgings of various classes, &c.
Rivets.
Kingston's cocks and valves.
Copper ventilators.
Muntz metal sheathing.
Lead, pipe and sheet.
Yarn and rope (hand spun or machine spun.)
Sails.
Lines and twine.
Blocks.
Treenails.
Oars.
Hoses.
Boats.
Metal condensers and tubes.
Chests of drawers.

The Committee should avail themselves of published trade prices, and of any manufacturing accounts rendered by public companies.

Should the Committee consider that it would assist their labours to visit any private establishments in the neighbourhood of London, in which manufacturing operations similar to those in the dockyards are carried on, they are authorised to do so, the consent of the proprietors having been first obtained.

Sir, Admiralty, Somerset House, 30 June 1865.

I HAVE the honour to enclose the report of the Committee appointed by their Lordships' order of the 30th January last (E.), to consider the cost of Dockyard manufactures, to which report are appended certain tabulated abstracts, and also revised forms of balance sheets, and proposed instructions for keeping the manufacturing accounts of the Dockyards and Factories.

I beg to observe that, in consequence of the members of the Committee having been employed in Committee on revision of Dockyard books and forms, and having been obliged to return to their duties at the Dockyards to superintend the introduction of the new system of Expense Accounts, they were unable to pursue a continuous inquiry into the cost of manufactures before the 12th ultimo.

I have, &c.
(signed) *Robert Laws*,
Chairman of Committee on Dockyard Manufactures.

The Secretary of the Admiralty.

REPORT.

Admiralty, Somerset House,
28 June 1865.

1. THE Committee appointed by their Lordships' order of the 30th January 1865 (E), to consider the cost of articles manufactured in Her Majesty's Dockyards and in commercial establishments, have to report that, in pursuance of the instructions issued for their guidance, they have prosecuted the inquiries entrusted to them, as far as time and circumstances have permitted, visiting for that purpose a considerable number of manufactories belonging to public companies and private firms.

I. INTRODUCTORY REMARKS.

2. Whilst it has been generally understood that the information afforded to the Committee by the representatives of the companies and firms with whom they have conferred, was confidentially communicated, the utmost facility was readily and courteously given the members to inspect both the works in operation and the accounts kept, a permission of which they largely availed themselves.

Essential difference between Dockyards and Private Establishments.

3. It should be stated that the difference between Government departments carrying on manufactures and the private trade, is primary and essential, and that such difference must always be found more or less to influence the relative cost of production.

4. The private manufactory has been formed for carrying on the operations of some branch of trade to an extent that bears special relation to the capital raised and to the market demand; it is adapted to varying circumstances of the times without public discussion or delay; is managed on principles purely voluntary and irresponsible; the directing agents are selected from any quarter in which the greatest aptitude may be found; salaries are paid that attract as much ability as the concern can afford to retain; the rules and regulations are framed or applied according to the current conceptions of what may be necessary or expedient; the whole policy of the undertaking is regulated, in short, according as its command of the market may permit, or the exigencies of competition compel the observance of any particular course.

5. In the case of the dockyards, the establishments were created, not for trading, but for national purposes; to ensure certainty of production as to quality and time; to provide for the requirements arising in the threatened or actual emergency of war; and to protect the State against the difficulties affecting either the cost of labour or the supply of material, which are sometimes most embarrassing and ruinous in the commercial world. With respect to the management of public establishments, the utmost that can be done is to devise some general system to meet the cases within the contemplation of those who frame it; to compensate in the best possible manner for the want of a master's immediate control, by the organisation of supervising authority: to act up to the spirit of fixed general regulations both as to persons and practice, and to adapt the remuneration of services to the limitation of Parliamentary grants.

6. In the case of private trade and of associated enterprise, the Committee's inquiries elicited that the character of the work, as well as the activity with which it was performed, rendered labour productive to the utmost degree, ensuring cheapness of manufacture even in combination with high rates of wages; that the supervision was direct and discretionary; that the artisans employed were paid at the market rate of wages, unaccompanied by any plan of deferred annuities, tending to the retention of inefficient persons "to complete certain periods of service;" that there was mutual independence as well as dependence between employer and employed; that there was an absence of police surveillance; and that there was a most intelligent economising of manual labour by the prompt and successful use of the latest mechanical inventions and improvements.

7. The

7. The Committee often found it difficult to compare the cost of articles manufactured in the Royal Dockyards with that of similar articles made by the private trade, from the circumstance that in the former the productions are usually of a special, and, in many instances, of an exceptional kind, made to particular patterns to meet particular requisitions; whereas in the latter they are generally completed in large quantities of the same description. In the private trade, engines are frequently constructed in batches, implements are made in groups, and intermediate operations, in the construction of the parts, are conducted in constant repetition. The greater number of the men are, therefore, continuously engaged upon the same nature of work, the result being considerable expertness in the exercise of labour and avoidance of waste in the use of material.

8. The particularity of record characterising the dockyard system of accounts, is not observed in the private trade or in public companies. In the latter, general confidence in the management saves much book-keeping. If a private firm is satisfied with the results of manufacture through the conclusive test of profit, nothing more is required; and in many public companies, if the gross cost at any one period does not compare unfavourably with what experience shows to be the average expense, the operations are taken to be unexceptionable. It is held to be sufficient if the means of analysing the expenditure are possessed, without that expenditure being exhibited, as a rule, in separate detail; for instance, the cost of the work of any branch of manufacture is recorded generally, not that of specific articles. In reference to forgings, the Committee found it to be the practice not to show the cost in labour, materials, fuel, &c., in detail, nor the loss of metal in the process of manufacture.

9. Thus the wages of the moulders in the foundries, and those of the smiths and hammermen in the smiths' shop, are generally charged to the work as a whole, and not to the castings or the forgings as a separate manufacture, the weight of the casting or the forging being charged to the work at a price to cover cost and waste of material, coals, labour of assistants, and sundries. It is therefore evident that this mode of charging for castings and forgings does not present any direct means of ascertaining the cost of their separate production. In some cases, however, the Committee found that the cost was tested by subsidiary accounts, for specific information. But the principle mainly relied on in these establishments, was that of active and intelligent personal supervision.

10. In the case of one extensive trading firm, the practice was to carry into account merely the cost of the whole materials consumed in the manufactures, no account being kept against the cost of the completed articles for which they were expended. The system was that of a general debit and credit for the establishment, which was debited in a trade account with every article purchased, and credited at the invoice or customer's price with every work completed. The stores were taken by the workmen as required, without a concurrent record of issue. An account of stock was, however, taken annually for valuation purposes.

11. Similar difficulty to that experienced in discovering the cost of production attended the endeavours of the Committee to obtain a scale of selling prices for articles not generally kept in the market. In fact, great commercial activity is necessarily inimical to established trade prices. Severity of competition, special motives for securing contracts, the per-centage, more or less liberal, allowed for prompt settlements or short credit, tend to prevent a standard of rates. This is expressed by the compiler of the "Builders and Contractors' Price Book" for the present year, who states, "It must be admitted that the determination of prices is a work of no little difficulty. The comparison of schedules almost *ad infinitum* and of lists of prices, as actually paid and fully agreed to and approved by both parties, shows the great variety of rates which have been adopted, and reveals the great difficulty of arranging a scale of rates which may be generally applicable."

12. The Committee have, however, made the best use they could of the information they have been enabled to collate.

General expenditure.

13. Before proceeding to compare the cost of dockyard manufactures with that of productions in the private trade, it will be convenient to describe the sources of general expenditure applying to and materially affecting the former. In dealing with this subject the question of per-centage charge for interest on capital and depreciation of plant naturally comes under consideration.

Classification of indirect expenses.

14. The indirect expenses connected with dockyard operations may be classed as follows:—

1st. The general expenditure in each workshop, such as cost of repairs of internal machinery, fuel, oil, tools, wages of labourers assisting in the work, &c.

2d. The general expenditure incidental to the working of the establishment, and forming a continuous local element of charge, such as the cost of landing, surveying, receiving, depositing, and issuing stores, repairs of yard machinery, lighting the yard with gas, moorings for ships, &c., items of expense comprised in the Account No. 88.

3d. Salaries of superior and other officers, expenses incurred in reparations of buildings by contract, freight of stores, pay and allowances of yard craftsmen, cost of police force, and other incidental charges not included in No. 88.

4th. The sum proposed to be charged as rental for or interest on buildings and machinery, and depreciation of the same.

15. The first three divisions constitute an actual; the fourth division is an assumed, element of charge. The last involves no specific outlay, and is not, therefore, provided for under any Parliamentary vote.

16. The expenditure under the first division is charged directly to the shop in which it arises, and is distributed, *pro ratâ* to the cost of labour, over the services to which that labour has been appropriated.

17. The expenditure under the second division is returned in detail from the dockyards, in Account No. 88; and, together with that under the third division, is distributed by the Accountant General of the Navy over the cost, in labour and materials, of ships, building, fitting, &c., during the year.

18. Three of these classes of general expenditure being thus brought to account, it remains to consider the principle on which the amount proposed to be included in the fourth division should be charged.

19. The Committee found it to be the practice of the public companies and private firms whose works they visited to charge the expenses not susceptible of direct appropriation by adding to the primary cost of production, in labour, a per-centage more or less determined by experience, based in many cases on positive data, and subject to periodical review. In the works of some railway companies 25 per cent., and in those of some trading companies and private firms as much as 40 or 50 per cent., was thus charged, it being deemed desirable to preserve a safe and ample margin for the future interests of the concern. In all these cases the per-centage was intended to cover the entire amount comprised in the four divisions of indirect charges mentioned above.

20. In the dockyards the items of incidental expenditure as actually incurred are charged as before stated, and enhance the cost either of the construction or repairs of ships, or of the conversions for the use of ships.

Interest on and depreciation of buildings and plant.

21. With regard to the depreciation of buildings and machinery, many practical men hold that where both are kept in a high state of preservation, as is the case in Government establishments, the annual diminution of their value can be but nominal.

22. Still, no commercial firm would altogether ignore the depreciation of buildings from age, or that of machinery from wear and tear, disuse, or becoming obsolete in the ceaseless improvements of mechanical appliances.

23. But it has been argued that between the departments of Government conducting manufactures for the public, and the public furnishing the means, the true elements of account are those of actual money expenditure, for which alone the Parliamentary grants provide.

24. This argument, if correct, would of course apply not only to any charge for depreciation of buildings and machinery, but to the question of charging interest on capital sunk in the works.

25. It has likewise been suggested that in some instances the original expenditure in the erection of Government establishments has been re-couped through the savings effected by the beneficial use of them. No doubt, in time of war, when the requirements of the State are urgent and extreme, and the market prices of manufactures in large and sudden demand are exorbitant, the employment of the established resources of the public departments has prevented an enormous outlay of money. Even at other times, credit has been claimed for Government manufactories as largely contributing to this result.

26. Nevertheless, the yearly accounts presented to Parliament of the cost of Government manufactures excite comparison with that of similar articles produced by public companies, or in the private trade; and there is great difficulty in meeting the objection made to those accounts, that they now exclude what necessarily enters into the calculation of every public company or private firm, namely, interest on the capital expended to work the undertaking, forming, as it does, an inevitable element of price.

27. The Committee have, therefore, considered in what manner such interest should be charged; and it has been their object to submit, for the consideration of their Lordships, some principle susceptible of general and permanent application.

28. Bearing in mind that the establishments have been formed on a scale commensurate with the exigencies of war, whilst the production is ordinarily limited to the moderated wants of the service in time of peace; and also bearing in mind that, under those circumstances, a fixed amount of interest chargeable on a varying rate of production would vitiate any practical comparison as to cost, there appear to be only two courses of meeting the case:—

1st. To charge a shifting per-centage on the estimated value of land, buildings, and machinery—a per-centage rising and falling with the actual production; or,

2dly. To charge a fixed per-centage on production in the nature of a rental for the use of premises and machinery, and wear and tear of both, the gross amount under that per-centage increasing or diminishing with the extent of the manufactures.

29. In the one case the charge would arise upon the valuation of plant, &c.; in the other it would result from the benefit derived from it.

30. Any

30. Any valuation of Government buildings and machinery, according to the opinion of the Director of Works, must, to some extent, be factitious, especially as the lands and premises possessed by Government have, in certain instances at least, derived their value from the use to which they have been applied. If interest on that value were to be charged to the production, it would follow that the more favourable, in a commercial sense, may have been the policy of the Government in past times in developing facilities for manufactures, the more unfavourable must the result be in in the apparent cost of those manufactures.

31. Moreover, as the present valuation of the property must be on an estimate of the price at which it could be sold, and not the amount of the original outlay (otherwise the valuation would express an historical rather than a commercial fact), similar interest must be charged on land now found to be valuable, whether originally costly or not; on land, for instance, at Portsmouth and Keyham,—a rule not likely to be followed by a commercial company that has been long in possession.

32. The alternative proposal, namely, to charge a per-centage on production in the nature of a rental for occupation and use seems to meet the difficulty.

33. In initiating this charge, the question, it appears to the Committee, is, not what certain premises and plant may have cost at the time and under the circumstances of their erection, nor what would they realize if disposed of by public auction, but what are the accommodation and facilities absolutely required for the works that are there carried on, and what is the fair amount which these works should bear for such accommodation and facilities.

34. The Committee conceive that the principle on which a commercial man would consider how much an establishment would be worth to him for conducting certain operations to a particular extent, can scarcely be erroneous, when applied to test the value of an establishment to the Government under similar conditions.

35. Again, to put the question in another form;—in the case of a firm proposing to carry on trade in a place of business larger than necessary for its ordinary operations, but not too large for the contingent operations it might be necessary to conduct, it is possible that a fixed rent representing interest, at however low a rate, on all the capital expended would at one time be excessive as regards the tenant, but at another time be inequitable as respects the landlord. Under such circumstances it might be considered a fair and reasonable arrangement that a rent should be paid for the use of buildings and machinery, on the stipulations of a repairing lease, at a per-centage upon the actual production. All all events, the Committee conceive that such terms may be deemed just between the Department of Government undertaking manufacturing operations and the public supplying the capital, for reasons of a national as well as of a financial nature.

36. In the opinion of the Committee, therefore, the charge (if any) which the work done in the dockyards should bear as rent of, or interest on buildings and machinery, and for their depreciation, in addition to the incidental expenses already apportioned, ought to be limited to such a rate as would represent a fair return for the extent of accommodation and facilities required to produce the quantity of work executed.

37. If the opinion and reasoning of the Committee are correct, the only question to be determined is the rate of the per-centage.

38. The Committee having given much consideration to the subject, believe it to be right as a commercial principle to assume that in an establishment of the kind referred to, if properly worked, the annual value of production will, as a rule, be found to be about equal to the cost of the buildings and machinery of that establishment.

39. This subject was discussed in the Select Committee on Navy, Army, and Ordnance Estimates in 1848, and the principle mentioned was distinctly enunciated in evidence.*

40. The Committee have, therefore, arrived at the conclusion that 3 per cent. (at about which rate Government can obtain money) on the cost of production in labour, material, and the first three divisions, should be charged under the fourth division of general expenditure before mentioned, in the nature of a rent to cover interest on capital and depreciation of plant in the establishments where the works are carried on.

41. This charge of 3 per cent. would have to be made on the cost of the building, repairing, and fitting of ships, as the *final productions* of the yards.

42. The Committee, in obedience to their Lordships' instructions, have also considered what per-centage ought to be added to the actual cost of the dockyard manufactures to which their attention has been drawn, in order, as far as practicable, to institute accurate conditions of comparison with the cost of like articles sold outside the yards.

Per-centage to be added to cost of conversions for comparison with the private trade.

43. The productions in the dockyards have already been charged with certain incidental expenses arising within the shops in which they have been manufactured, but not with any other items of general expenditure. A charge of 10*l.* per cent., however, has been made in the balance sheets from the dockyards on the gross cost of production as representing a portion of that expenditure. For simplicity of comparison the Committee commenced by eliminating this charge of 10*l.* per cent.

44. It

* *See* Appendix (A.)

44. It remained, therefore, for consideration what per-centage should be added to the cost of production to cover the general expenditure not already taken into account.

45. Fifty per cent. on labour is the highest rate the Committee have found estimated by any company to cover all the charges referred to. This is equivalent to 15 per cent. on *labour and material*, according to the proportionate expenditure for each in the dockyards.

46. Taking the factory conversion shops as representative of the manufacturing branches of the yards, it appears from the Returns for 1863–64 that the cost of materials expended in those shops at Portsmouth, Keyham, Woolwich, and Sheerness, was 81,773 *l.*, and that of direct labour was 36,049 *l.*, giving a total of 117,822 *l.* A charge of 50 *l.* per cent. on the labour would amount to 18,025 *l.*, and that of 15 *l.* per cent. on labour and materials combined would amount to 17,673 *l.*, being a difference of 352 *l.* only. But incidental expenses, including the value of coals, coke, and petty stores, and amounting in the aggregate to 10,565 *l.*, have already been charged as part cost of production. The addition of 15 *l.* per cent. on material and direct labour must, therefore, present a sufficient margin as against the operations in the shops, for any comparison with the cost of production in the private trade.

47. It is convenient to take this per-centage as an average rate, although it is evident that it must be excessive as regards certain manufacturing operations, such as lead and copper work, sail-making, rope-making, &c., in which the cost of material bears considerably more than the ordinary proportion to that of labour.

48. This per-centage the Committee conceive is an ample addition to be made to the cost of the dockyard manufactures for the purposes of the comparison they have been instructed to make, and they have been guided accordingly.

II. Comparison of Cost of Manufactures in the Dockyards and in Private Trade.

49. The Committee now submit the results of the comparisons they have been enabled to institute between the cost of similar articles produced in the dockyards and in the private trade.

Smiths' Work.

50. Dockyards.—The total quantity of smiths' work performed in the smitheries during the year 1863–64 was 2,604 tons, and this quantity was produced at a cost of 85,566 *l.*, equivalent to a rate of 32 *s.* 10 *d.* per cwt., or 3½ *d.* per lb. Adding 15 *l.* per cent. on this combined cost of labour, material, and general expenditure, in order to make a comparison with private trade, these rates would be brought up to 37 *s.* 8½ *d.* per cwt., or 4 *d.* per lb.

51. The cost for the labour of smiths and hammermen has been at the rate of 15 *s.* 4 *d.* per cwt., or 1·64 *d.* per lb.

52. The Committee learnt that contracts for the labour on the whole smiths' work of a ship, from the hull to the mast-heads, had been taken at 1¼ *d.* per lb., a price somewhat lower than the rate of cost at the dockyards, as shown above, but for work less complicated in its nature than that done in the dockyard smitheries.

53. Factories:—The total quantity of smiths' work done in the smitheries during the year was 719½ tons, at a total cost of 20,047 *l.* This is equivalent to a rate of 27 *s.* 10 *d.* per cwt. or 3 *d.* per lb.

54. In the above quantity, however, there are included 183½ tons of furnace bars, and as the ends of these are forged at Portsmouth and Keyham by an adaptation of machinery for the purpose, at a total cost of 2,307 *l.*, this would reduce the quantity to 536 tons, produced at a cost of 17,740 *l.*, and raise the cost of the more complicated factory forgings to the rate of 33 *s.* per cwt., or 3½ *d.* per lb. for labour and material. Adding 15 *l.* per cent. on this combined cost of labour, material, and general expenditure, in order to make comparison with the private trade, the rates will be brought up to 37 *s.* 11½ *d.* per cwt., or a little over 4¼ *d.* per lb.

55. The cost for the labour of smiths and hammermen has been at the rate of 13 *s.* 5 *d.* per cwt., or nearly 1½ *d.* per lb., and, excluding furnace bars, the cost is at the rate of 17 *s.* 6 *d.* per cwt., or nearly 2 *d.* per lb.

56. The Committee learnt from two engineering firms that they considered the average cost of their forgings, including furnace bars, at about 21 *s.* per cwt., or 2¼ *d.* per lb., for labour alone.

57. This affords a satisfactory comparison as regards the factory work, being equivalent to a saving of about 2,000 *l.* on the total quantity.

58. The Committee beg to observe, with reference to this branch of yard manufacture, that instructions have been given and balance sheets framed to carry out the proposal of the Committee on Dockyard Books and Forms, approved of by their Lordships, for the reduction of forgings to the three classifications of "plain," "middling," and "extra."

Steam-Hammer Work.

59. The operations charged under the head of steam-hammer work are performed under different circumstances at the several yards. At some of the yards the steam-hammer shops are distinct buildings, and the work is executed under favourable circumstances, by a special body of men constantly employed for the purpose. At Portsmouth yard, on the contrary, the steam-hammers are in the midst of the smithery, and are chiefly worked as accessory to it, no blooms being made there, except such as are for work immediately required for a forging for some special article in hand demanded for a ship or service; the men, therefore, are not employed continuously on the making of either blooms or blanks, so as to work with advantage. On examination of the details of the forge books of this yard and Devonport Yard it was found that a large proportion of the work termed *blanks* were in reality expensive finished steam hammer forgings, while a large portion of the work at Devonport was comparatively simple and inexpensive. The discrepancies which have existed apply not merely to the working in the respect referred to, but to the manner of taking the rate book price, as instanced in the returns for this year, in which the price for blooms under 2 cwt. is entered in the account from Devonport as 7*s.* 9½*d.*, in that from Portsmouth as 10*s.* 7½*d.*, and in that from the other yards as 8*s.* 1¾*d.*

60. To avoid such discrepancies in future the Committee have prepared a special balance sheet for these shops, and have drawn up instructions, simplifying the classification of blooms, blanks, and steam-hammer forgings, which they hope will be effective for the purpose of comparison.

Iron Foundries.

61. The quantity of iron castings produced in the foundries of the factories, including a large quantity of loam castings, was 1,379 tons, at a total cost of 11,904*l.* for labour, materials, and general expenditure at the foundries, equivalent to a rate of 8*s.* 7*d.* per cwt. Adding 15 per cent. on this combined cost of labour, material, and general expenditure of the foundries, in order to make a comparison with private trade, the rate will be raised to 10*s.* per cwt.

62. The cost for the labour of moulding has been at the rate of 2*s.* 4*d.* per cwt.

63. From the inquiries made by the Committee at the works they visited, they believe that 14*s.* per cwt. would have been considered a low average price for these castings. They therefore conceive the comparison to be favourable to the Government operations, showing, with reference to the average rate quoted, a saving of 5,518*l.* on the total quantity of iron castings produced.

64. From the information they obtained they also believe that the cost for moulders' labour in these foundries will compare favourably with that in the private trade.

Brass Foundries.

65. The total quantity of brass castings produced during the year in the factory foundries has been 443½ tons, at a total cost of 34,173*l.* for labour, material, and general expenditure at the foundries. This is equivalent to a cost of 77*s.* per cwt., or 8¼*d.* per lb. It should be stated that the old brass used is issued from store to the foundry at the actual weight, without any allowance for loss, at the rate of 6*d.* per lb. The practice in the private trade is to weigh old brass for the foundry at 120 lbs. to the cwt.

66. An addition of 15*l.* per cent. to the cost quoted, for comparison with private trade, will raise it to 88*s.* 6*d.* per cwt., or about 9½*d.* per lb.

67. The cost in labour of moulding has been rather less than ¾*d.* per lb.

68. The Committee were unable to obtain, with sufficient precision for definite comparison, the rates for work of this kind in the private trade. From such information as they derived, however, they conceive that the rates of production in the brass foundries, both as to entire cost and for labour alone, may be accepted as satisfactory.

Kingston's Cocks and Valves, Copper Ventilators, Distilling Condensers, Rivets, &c.

69. The manufacture of these articles in the dockyards has not yet been conducted with such a similarity of form as to admit of a report being made upon the cost of production in comparison with the private trade or departmentally.

Copper ventilators are of different forms and sizes, and Kingston's cocks and valves are of such various lengths and dimensions to suit the particular ships for which they are intended, that no positive standard exists for testing them. It is considered, however, that in future the cost of all such articles should be shown at a rate per lb. of finished weight to admit of the required comparisons. A similar observation to the above will apply to distilling condensers, which are manufactured of various sizes, but at one yard only.

70. Rivet making has not, except, perhaps, at Chatham, been sufficiently treated as a separate operation to afford grounds for correct comparison. Even at Chatham the manufacture has not, probably, been long enough in operation for that purpose. Arrangements have, however, been made with a view to ensure this comparison in future

years; and a special form of balance sheet relating to the manufacture of rivets has been prepared.

71. Referring to the general observations inserted in another part of this report as to the advantage of concentrating manufacturing operations, the Committee consider that one yard may be beneficially selected for the manufacture of rivets, of standard sizes, for the whole of the establishments.

Muntz Metal.

72. In 1863–64 the market price of this metal was 83 *l.* 3 *s.* 4 *d.* a ton.

73. The net cost of similar metal made in the dockyard was 74 *l.* 10 *s.* 6 *d.*

74. This metal is made at Chatham only.

Copper Sheathing.

75. In 1863–64 the market price of this article, according to the price current, was 100 *l.* 11 *s.* 3 *d.* per ton. The net cost of that manufactured in Chatham Dockyard was 95 *l.* 3 *s.* 9 *d.* per ton.

76. In re-manufacturing old copper into sheathing the manufacturer in the private trade claims 2,400 lbs. to the ton. In the dockyards 2,240 lbs., the exact weight only, is reckoned to the ton.

77. The value of this allowance should, therefore, be abated from 95 *l.* 3 *s.* 9 *d.*, the cost in the dockyard, in order to compare correctly with the trade price.

Lead Work.

78. All lead work for the dockyards is performed at Chatham. In the year 1863–64 there were manufactured into sheet lead 7,275 cwt. of old lead, producing 6,835 cwt. of sheet lead, at a net cost of 6,873 *l.* 5 *s.* 5 *d.*, including value of raw material. In the manufacture of lead, the rule adopted for accuracy of the store accounts is to reckon the exact quantity, 2,240 lbs. to the ton of lead delivered for melting. In the private trade, however, an allowance of 4 lbs. per cwt. is made as "draft," to compensate for loss in manufacture.

79. The cost of making sheet lead at Chatham may be stated as follows:—

	£.	*s.*	*d.*
Labour	–	5	10
General expenditure	–	4	7
Loss in manufacture, viz., 130 lbs. of old lead, at 18 *l.* 6 *s.* 8 *d.* per ton	1	1	3
	1	11	8
Cost of a ton of old lead	18	6	8
	19	18	4
Add 15 *l.* per cent. for comparison with the private trade	2	19	9
TOTAL	£. 22	18	1 per ton.

80. The rate in the private trade (exchanging sheet lead for old lead) is as follows:—

	£.	*s.*	*d.*
Allowance of 80 lbs. per ton (after the lead has been thoroughly cleaned), at 18 *l.* 6 *s.* 8 *d.* per ton	–	13	1
Cash paid for re-manufacture, namely, from 1 *l.* to 2 *l.* per ton, say	1	10	–
	2	3	1
Cost of 1 ton of old lead	18	6	8
TOTAL	£. 20	9	9 per ton.

81. The rate for sheet lead, when quoted in the price current, is the same as that for pig lead.

82. There were manufactured into lead pipe 1,883 cwt. of pig lead, producing 1,822 cwt. of lead pipe, at a net cost of 2,140 *l.*

83. The

83. The cost of manufacture was—

	£.	s.	d.
Labour	–	10	–
General expenditure	–	8	4
Loss in manufacture, 70 lbs. per ton, at 21 *l.* 8 *s.* 4 *d.* per ton	–	13	4
	1	11	8
Cost of a ton of new lead, delivered at the dockyard	21	8	4
	23	–	–
Add 15 per cent.	3	4	6
TOTAL	£. 26	4	6 per ton.

84. In the private trade the rate is understood to be as follows:—

	£.	s.	d.
Allowance of 80 lbs. per ton, at 21 *l.* 8 *s.* 4 *d.* per ton of new lead	–	15	3
Cash paid for re-manufacture, as above stated	1	10	–
	2	5	3
Price of a ton of new lead	21	8	4
TOTAL	£. 23	13	7 per ton.

85. No rate is given in the price current for lead pipe.

86. The above comparison is made with reference to the cost of new lead, which is exclusively used in the dockyards for making lead pipe, for the purpose of insuring soundness, as any leak in a pipe, after being placed on board ship and covered up, occasions serious inconvenience and expense. This forms a reason for Government manufacturing its own lead pipe.

87. As before stated, the charge of 15 *l.* per cent., though a fair average, is excessive as regards the operations in the lead mills at Chatham. The difference, however, between the rates for sheet lead, as shown above, would be more than counterbalanced by the cost of carriage of the lead to and from the dockyards, if it were determined to re-manufacture the lead by contract.

Cordage.

88. In 1864 the price for yarn and cordage, machine made, was as under:—

In private trade—

	£.	s.	d.	
Riga yarn, machine spun	48	–	–	per ton.
Cordage of ditto	51	–	–	

In the dockyard—

Riga yarn, machine spun, net cost	44	17	3
Cordage of Riga yarn, machine spun, net cost	47	–	7

89. The hand-spun work done in the roperies has not been so recorded as to be capable of comparison with private trade or departmentally.

90. In future returns the means of the requisite comparison will be provided for.

Sails.

91. The cost of sails made of stout canvas is less per yard in the private trade than in the dockyards, whilst those made of light canvas are dearer in the private trade.

The following appear to be the current prices in private trade for sails made of canvas 24 inches:—

	s.	d.	
No. 1	1	10½	a yard running.
„ 2	1	9¾	„
„ 3	1	9¼	„
„ 4	1	8¾	„
„ 5	1	8¼	„
„ 6	1	7¾	„
„ 7	1	7¼	„
„ 8	1	6¾	„
	13	8	

92. The

92. The following is the cost of making sails in the dockyards of canvas, 24 inches broad:—

	s.	d.	With 15 per Cent. added. s.	d.
No. 1	1	10½	2	1¾
„ 2	1	8½	1	11½
„ 3	1	7¾	1	10¾
„ 4	1	6¾	1	9½
„ 5	1	5½	1	8
„ 6	1	4¼	1	6¾
„ 7	1	3	1	5¼
„ 8	1	1¾	1	4
	12	–	13	9½

Lines and Twine.

93. The practice of making these articles in the dockyard by hand labour is attended with loss of money. Lines and twine may be obtained from private trade of superior quality and at a cheaper rate than the dockyard productions. In the year 1864 there were consumed in all the dockyards—

Twine, fine or seaming	220 cwt.
Twine, ordinary or roping	93 „

94. The cost of that made in the dockyard, with 15 per cent. added to the net price of material and labour, for comparison with private trade, was as follows:—

	£.	s.	d.
Fine, 10 *l.* 7 *s.* 8 *d.* per cwt.	2,284	6	8
Ordinary, 9 *l.* 6 *s.* 8 *d.* per cwt.	868	–	–
	£. 3,152	6	8

95. Had the articles been obtained under the contract for fishing gear they would have cost as follows:—

	£.	s.	d.
Fine, 6 *l.* 8 *s.* 4 *d.* per cwt.	1,411	13	4
Ordinary, 5 *l.* 7 *s.* 4 *d.* per cwt.	499	18	8
	£. 1,911	12	–

and effected a saving of 1,240 *l.* 14 *s.* 8 *d.* on the expenditure for these articles in 12 months. The Committee believe that inquiries are in progress which will have the effect of economising future expenditure under this head.

Blocks.

96. The Committee have succeeded in obtaining prices for blocks in the private trade, so as to enable them to make comparison of the cost of these articles. The result, favourable to the Government manufacture, will be found in the Appendix.*

97. As they are manufactured at Portsmouth only, no departmental comparison can be instituted.

Treenails.

98. Hitherto the cost of these articles has been rendered in such a way as not to admit of their comparison in the different stages of progression.

99. It is to be understood that rough treenails are supplied under contract. The price is, therefore, comparable with the cost of similar treenails cleft in the yard from offal material; but when the cost of cleaving and of mooting is combined, which has been the case in many instances, it is impossible to ascertain what proportion is attributable to the first or second operation, hence the power of comparison in both stages of the manufacture is lost. The Committee find, however, that this subject is now under investigation. In their opinion, rough treenails may be more economically purchased than made in the dockyards.

* *See* Appendix (B.)

Ash Oars.

100. In 1863-64 there were made in Chatham 19,865 ash oars, containing 315,170 feet running, from Canada rough ash oar rafters, of which 7½ per cent., or 1,494, containing 23,705 feet running, proved inferior, and only fit for harbour use. Had the American shaped oars been imported and used instead of the Canadian rough rafters, the failures in the wood must, in the opinion of the Committee, have been less.

101. With the greatest care at the time of receipt it is impossible to judge how far branch knots or sap-veins may penetrate the rough rafters, from which the principal failures occur, while in the shaped oar, the entire surface is exposed to view, and with ordinary vigilance on the part of the receiving officers, none warped or with injurious knots or sap-veins would be received.

102. The large oar-makers in private trade generally import and finish the American shaped oars, there being less risk and labour in completing them than in making oars from rough rafters.

103. The present price of ash oars is, in private trade:—

Copper-strapped - - - - - 5¾ *d.* a foot running.
Copper-strapped and leathered - - - 6¾ *d.* „

104. In the dockyard:—From rough rafters, with 15 per cent. added to the net price of material and labour, for comparison with private trade—

Copper-strapped - - - - - 6½ *d.* a foot running.

Trifling as this difference may appear from a lineal foot, it is considerable on a year's expenditure, which for all the yards in 1863, was—

Oars containing 282,978 lineal feet, equivalent on the whole to 884 *l.*

105. The higher rate of cost in the dockyard may be fairly attributed, the Committee think, to the use of rough rafters.

Fir Oars.

106. In private trade spruce oars are sold, copper-strapped, at 4¾ *d.* a foot running; copper-strapped and leathered, 5¾ *d.* a foot running.

107. In the dockyards, with 15 per cent. added to the net price of the material and labour for comparison with private trade, spruce oars, copper-strapped, cost 4½ *d.* a foot running, thus comparing favourably with the private trade in respect of a consumption of 28,432 feet in the course of last year.

Hoses.

108. Hoses supplied to the London Fire Brigade from the private trade compare, as regards cost, with similar articles produced in the dockyards, as follows:—

Private Trade.

	£.	*s.*	*d.*
Hoses, suction, six to seven feet, complete, with screws and iron galvanized spirals - - - - - - - - - - - - each -	2	12	6

Dockyards.

Ditto, ditto, with copper-tinned spirals, 2 *l.* 2 *s.* 6 *d.* net, with 15 per cent added - - - - - - - - - - - - - -	2	8	10

Private Trade.

Hoses, delivery, 40 feet long, complete with screws and loops - - - -	6	9	3

Dockyards.

Ditto, ditto, 4 *l.* 9 *s.* 6 *d.*, with 15 per cent. added - - - - -	5	16	4

109. It should be observed, with reference to the first comparison, that iron spirals are valueless when worn out, whilst the copper-tinned spiral will be worth 9 *s.* as 18 lbs. of old metal.

110. As the consumption of hoses is an expensive item in the equipment of ships, it is of importance that they should be provided as economically as possible.

111. The Committee find greater difference in the cost of these articles at the several yards than they are enabled to explain. The matter has, however, received attention, and is understood to be under investigation.

Boats.

112. The Committee have not been enabled to institute a reliable comparison between the cost of boats built by Government and that of boats supplied by the private trade. They have not obtained any trade price list, nor have they succeeded in gaining such information, in their communication with private firms, as would enable them to set rate against rate. Moreover, the boats built in the dockyards for Her Majesty's service, and those produced by the private trade, are often dissimilar in many important respects, where cost has to be considered, and therefore any general comparison between them would be fallacious.

Chests of Drawers.

113. It is impossible with any exactness to compare chests of drawers made in the dockyards with those sold in the private trade. The drawers for the public service, as a rule, are manufactured more substantially and carefully than those for merchant shipping, and the difference in quality, both as to material and work, prevents the cost of the one being contrasted with the value of the other.

114. Another circumstance tending to prevent comparison is, that the chests of drawers made at all the yards are not of precisely the same pattern and finish. The difference in cost at the several yards has attracted attention to the subject. Whilst, therefore, the Committee, in the absence of local inquiries, can only state, but not fully explain the fact of this difference, they believe that a more satisfactory and uniform mode of manufacture will be secured in future.

Converted Timber.

115. There are no lists published regulating the selling prices of this material, nor are the denominations of converted timber existing in the dockyards recognised in the private trade. The accounts rendered from the dockyards cannot therefore furnish means of comparison of cost with the private trade. In reference to comparison of yard with yard, the whole system of bringing the conversions to account having been changed, to insure simpler and more intelligible results, any elaborate investigation of the conversions might not only be unnecessary, as not being included in their Lordships' instructions, but unadvisable, as applying to a system that has been discontinued.

116. The Committee beg to quote the following instructions to them, contained in the Report of the Committee on Dockyard Books and Forms, in relation to this subject:—

"The intricate valuation of timber conversions, as inserted in the annual balance sheets, has occupied the attention of the Committee, with a view to the simplification of the present mode of calculation. As the largest conversions are now more exceptional than ever, it is suggested that a common value, at per cubic foot, should be given to the several conversions, as being sufficiently accurate for all practical purposes; and that an instruction with that object should be communicated to the Committee on Dockyard Manufactures."

117. This has been attended to in the revised form of balance-sheet provided for future use at the dockyards.

III.—Comparison of the Yards.

Smiths' Work.

118. Dockyards.—The cost of the smiths' work done in the dockyard smitheries has varied considerably, as shown in the tabular statement in the Appendix.*

119. The total net cost for labour, material, and general expenditure, at the smithery at Pembroke Yard, was particularly low, being only 28 *s.* 2 *d.* per cwt.; at Devonport, the next lowest, the cost was 30 *s.* 7 *d.*; at Chatham, where the cost was highest, it was 37 *s.* 6 *d.* per cwt.

120. The cost for the labour of smiths and hammermen at Pembroke Yard was the lowest, namely, 11 *s.* 8 *d.* per cwt., and at Chatham Yard it was the highest, being 12 *s.* 11 *d.* per cwt., a difference of only 1 *s.* 3 *d.* per cwt. on the direct labour.

121. The Committee are led to consider that differences still exist, in bringing to account the charges, other than direct labour, on smiths' work, which necessitate special investigation at the yards.

Factories.

122. The cost of the smiths' work done in the factory smitheries has also varied considerably.

123. The

* *See* Appendix (C.)

123. The total net cost (excluding furnace bars) at Woolwich and Sheerness Yards was 39 *s.* 1 *d.* and 43 *s.* per cwt., while at Portsmouth and Keyham the cost was 31 *s.* 1 *d.* and 27 *s.* 11 *d.* per cwt. respectively.

124. For labour of smiths and hammer-men the cost at the former yards was 24 *s.* 5 *d.* and 24 *s.* 1 *d.* per cwt., and at the latter yards 14 *s.* 10 *d.* and 14 *s.* 3*d.* respectively.

125. The cause of these striking differences cannot be satisfactorily developed by speculative suggestions. Its explanation requires a minute investigation at the yards, both as to the mode in which the processes have been conducted and the economical application and supervision of the labour employed.

Iron Foundries.

126. The cost of the iron castings at the different factories has not varied to any considerable extent. The cost for labour, material, and the general expenditure of the foundries at Woolwich and Sheerness was the lowest, namely, at the rate of 8 *s.* 3 *d.* per cwt., while at Keyham the rate was the highest, namely, 9 *s.* 6 *d.* per cwt. It appears that a much larger proportion of new, as compared with old metal, was used at Keyham than at the other yards. The Committee also found, from inquiries they sent to the several yards, that some differences existed in the mode of bringing to account the cost of breaking-up old metal and other charges of this kind; but these discrepancies of practice have not prevailed to an extent sufficient to vitiate the general comparisons they have drawn.

127. The cost for the labour of the moulders, distinguished from that of the assistants employed in the foundries, was lowest at Portsmouth, being at the rate of 1 *s.* 11 *d.* per cwt.; at Woolwich it was 2 *s.* 3 *d.*, and at Keyham 3*s.* per cwt. These differences have been partially explained by the fact that a larger quantity of plain castings was made at Portsmouth than at Keyham.

Brass Foundries.

128. The cost of the brass castings at Keyham factory for labour, materials, and the general expenditure of the foundry during 1863–64 was 70 *s.* 8 *d.* per cwt.; at Portsmouth it was 79 *s.* 3 *d.*; and at Woolwich 79 *s.* 9½ *d.* per cwt. The cost for labour alone was 4 *s.* 6 *d.* per cwt. at Portsmouth, 5 *s.* 7 *d.* at Keyham, and 7 *s.* 6 *d.* at Woolwich.

129. These differences may, to some extent, be accounted for by the small amount of castings produced at Woolwich; while the high total cost at Portsmouth, in comparison with that at Keyham, may have arisen from the large amount of copper instead of old metal required to be used in the coaks for block shivers and deck nails. The low cost for labour at the same foundry may be attributed to the stereotype process of moulding in use for the production of these articles in large quantities. In the absence of direct inquiries at the yards, the Committee are not in a position to offer any more positive explanation of the differences they have now indicated.

Sails.

130. The cost of manufacturing sails at the several yards was found by the Committee to be so nearly alike as not to call for remark.

Oars.

131. A larger quantity of spruce oars was made during the year 1863–64 than had ordinarily been the case, viz., at—

	Oars.		Feet.	
Chatham,	86	containing - - -	1,468	at 4¼ *d.* per foot.
Portsmouth,	412	„ - - -	6,176	at 4 *d.* „
Devonport,	1,419	„ - - -	20,788	at 4½ *d.* „
			28,432	

132. The difference shown above, small as it may be esteemed, is more then should exist in work of identically the same character.

133. Ash oars are mostly made by machinery at Chatham Yard.

Boats.

134. Referring to the balance-sheet for 1862–63, to which the Committee wish to advert before proceeding to examine that for 1863–64, they find that at the boat-house at Chatham 25 boats fitted cost 10 *l.* 6 *s.* 5 *s.*, the rate-book price being 23 *l.* 2 *s.* 1½ *d.* each; whilst at Portsmouth 85 boats fitted cost 18 *l.* 15 *s.*, the rate-book price being 9 *l.* 5*s.* 8½ *d.* each.

135. In order to render an ample and satisfactory explanation of apparent anomalies in the expense of fitting boats at the different yards, it would be necessary to institute a very minute inquiry as to the actual description and amount of work done in each case. The difficulty with reference to these comparisons is inherent in the subject, and suggests that the distinction between building and fitting, now abolished in the case of ships, may with advantage be discontinued in that of boats.

136. This will be the more obvious upon a consideration of the principle on which the rate-book price has hitherto been assessed, namely, the adoption of the arbitrary rate of one-third the cost of "building" as the cost of "fitting" with an additional price, per rate book, for windlass and for gun carriage slide whenever supplied. Thus the rate for building a 42-feet launch would be 3 *l.* 6 *s.* per foot, and for building and fitting 4 *l.* 8 *s.* per foot, with an addition of 11 *l.* 3 *s.* for windlass and 2 *l.* 3 *s.* for gun slide. Though these rates might represent the total, they do not, for strict comparison of yard with yard, represent the divisional cost; in short, it is extremely difficult to define where "building" terminates and "fitting" begins.

137. As regards the conditions of comparison, it may be added that of the boats fitted at Portsmouth and Chatham in 1862-63, only about two-thirds could be satisfactorily compared as to their relative cost.

138. In the ordinary fitting of boats some works are done at Portsmouth which are not executed at Chatham; and at Portsmouth some works are executed under the head of fitting which at Chatham are included in the building. Occasionally, boats are fitted at a particular yard for special service, as at Portsmouth in the year 1862–63, when two cutters cost about 194 *l.*, and if the actual cost of these boats had been rendered in the balance-sheet in the column for rate-book prices, instead of the exact rate-book price being quoted, the latter would have been raised from 9 *l.* 5 *s.* 8 *d.* to nearly 12 *l.* each.

139. In the balance-sheets for 1863-64, taking the aggregate differences in the cost of fitting boats at Portsmouth and Chatham, where the greatest discrepancies prevailed the preceding year, and comparing the cost at each yard, and also comparing the cost with the rate-book prices, the variance is found to be inconsiderable, bearing in mind the different nature of the work performed.

140. The result stands thus:—

——	No. fitted.	Cost each.	Rate-Book Price, each.
		£. *s.* *d.*	£. *s.* *d.*
Chatham - -	25	15 10 5½	17 2 3½
Portsmouth - -	44	14 3 5	12 4 5

IV. Balance-Sheets.

141. In noticing the forms of accounts kept by public companies and private firms, it has necessarily been matter of inquiry whether those rendered from the dockyards may not be susceptible of simplification.

142. It is conceived, however, that the public would not be satisfied with the condensed method of accounts found to answer the purpose of many private firms. A statement of the cost of construction of certain finished articles conveys but slender information as to the success or otherwise of the scheme of operations. In such productions as iron and brass castings, smiths' work, steam-hammer forgings, coppersmiths' work, rivet making, lead work, rope making, &c., the cost of which can be obtained per cwt., or sails, the cost of which can be ascertained per yard, it is essential that separate balance-sheets should be prepared at the dockyards to allow of inter-departmental comparison, and also, as far as practicable, of comparison with the cost of similar productions in the private trade.

143. At the same time, the Committee submit that these balance-sheets should be rendered as plain and comprehensive as possible, that they should not be encumbered with too much detail, but deal with averages instead of multiplied classifications, whenever such a compact arrangement would not interfere with necessary distinctions of value.

144. Forms of balance-sheets recently prepared will be found in the Appendix, together with those which the Committee have revised for the smitheries and foundries. As arranged, the number of subdivisions into which it has been the practice to separate manufactures of a similar description has been lessened, and, as a consequence, the number of items in the rate book will be correspondingly reduced.

145. On

145. On the other hand, the Forms include particular details not previously given in the earlier balance-sheets presented to Parliament. These details, whilst indicating the extent of the information necessary to be comprised in the initiatory accounts, afford the materials for the desired comparisons.

146. The Committee have refrained from suggesting any precise form in which the future balance-sheets should be presented to Parliament; but they would submit for their Lordships' consideration whether these balance-sheets may not, with benefit to the service be furnished in a more condensed and generalised form than that in which they have hitherto been prepared.

147. The Committee also submit that the simplest and best mode will be to show in the balance-sheets the net cost rates, comprising the direct expenditure on the production, and the general expenditure arising within the workshops, a note being appended to the effect that if comparison with the cost in the private trade is desired, 15 *l.* per cent. should be added as charge for rent or interest on capital, depreciation of buildings and machinery, and proportion of the general expenditure incidental to the establishments at large.

V. General Remarks.

148. The Committee now venture to offer, for such consideration as they may appear to merit, some general remarks more or less connected with the subjects of their inquiry.

Introduction of Machinery.

149. With reference to their Lordships' instructions to the Committee to indicate in what respect differences of cost are due to differences in the character of the plant and appliances employed, they may remark that in the course of their inspection, as already stated, their attention was particularly called to the introduction of labour-saving machines, and the results of their use.

150. These special machines, however, are only adapted for one operation, as in the case of the block-making machinery at Portsmouth Dockyard, which is one of the earliest instances of the application of machinery of this kind, one machine being employed, for instance, for mortising only, and another for boring. An illustration of the saving of labour by such means was mentioned to the Committee, an operation originally costing about 37 *s.* by hand, being now effected by a machine at a cost in labour for working it of about 4 *s.* or 5 *s.* only. With regard to the introduction of these machines, it is evident that a large quantity of the same work must be required to keep them in constant and profitable use, and it often becomes a question of economy whether the amount of such work in the dockyards is sufficient to justify the cost of their purchase and the occupation of the necessary space in the existing buildings, or the expense of constructing new buildings if the requisite space should not be available. The Committee, fully alive to the importance of machinery to save manual labour, would strongly recommend its introduction wherever expedient in reference to these considerations, and that the latest improvements should be adopted immediately their value has been established by experience in the private trade.

151. The comparative economy of dockyard manufactures as at present conducted arises, in the opinion of the Committee, more from the manner of the employment of, than from any essential difference in, the machinery at each yard.

152. It is desirable, in order to insure the economical results of the use of machinery, that one dockyard, where from local circumstances articles can be most cheaply produced, should be selected to work for the rest, the facilities of communication and carriage rendering a supply from one yard to another easy and expeditious.

153. The Committee venture to urge the importance of this principle of concentrating instead of diffusing particular manufactures. If adopted, certain dockyards might be selected for making cart-wheels, leather hoses, and other productions for the whole service, the yards entrusted with the operation being provided with the latest and best machinery for the purpose.

Day and Piece-Work.

154. On their visits to the manufactories, the Committee made particular inquiries as to the preference for and experience of the systems of piece and of day-work. Considerable difference of opinion was found to exist on the subject. One manufacturer said, "It would never do to introduce day-work, the men would not turn out nearly the quantity of work they now do." Another, a man of great experience, stated, "Day-work I consider much cheaper than piece-work. But the worst system that can be devised is a combination of both. Men on day-work will be found to assist men on piece-work whenever they can." Another manufacturer said, "Where we can look on men as machines we can easily have piece-work. Where we want special skill or care we pay by the day." In none of the large marine engine establishments did the Committee find the piece-work system prevail to any extent, and the manager of the extensive works carried on by one of

the public companies observed, "We would not allow a boiler rivet to be put in by the piece, the work might be scamped to a fatal extent." The piece system is applied in some establishments to fitting work where the operations are much repeated. In ship-building yards also the Committee found that operations on a large scale were executed by the piece, "takers" contracting with the masters, on behalf of the men, for certain portions of the works at different stages in the progress of construction. As a rule, the piece-work system was adopted in the case of finished articles delivered into store, and not of works subject to measurement and liable to be claimed for twice over.

155. The piece-work system (as adopted in private trade) might be practised in the dockyards for carrying on certain processes, such as block making, oar making, &c.

156. The Committee in the course of their visits found boys numerously, and no doubt economically, employed in the workshops on various descriptions of labour within their power. It is proposed that hired boys be similarly employed in the dockyards, subject to immediate discharge when their services are not required, or to dismissal in the event of misconduct.

Police Surveillance.

157. The Committee have already observed that no police force existed at any of the establishments visited by them, and it may be added that the cost of that force at the dockyards considerably swells the amount of incidental charges. If the total expense incurred in maintaining the police force is simply divided by the number of workmen employed at the yards, the result will be a sum per man that may appear either an excessive cost or a costly necessity for enforcing honesty. But it should be stated that various duties are required of the police besides the suppression of petty peculation. They are considerably employed in escorting visitors over the naval establishments. They see to the execution of the law for the protection of naval stores (especially as regards dealers in marine stores) throughout the entire districts in which they are located. They look after public property afloat as well as on shore. They assist in dealing with deserters and disorderly seamen and marines, and to that extent in maintaining naval discipline. They have confided to them the working of the law relating to the prevention of contagious disease, an important measure connected with the health of seamen and soldiers; and in the precautions they undertake against fire in the public departments, they unite the purposes of an insurance with the ordinary objects of police surveillance.

Superannuation Allowances.

158. Much may be said as to the propriety of charging as part of the general expenditure of the establishments, the amount granted in superannuation allowances to the officers and workmen. Assuming that the claim to deferred annuities acquired by persons in Admiralty employ are in point of fact part of their salaries and wages, it appears to follow that a charge for pensions is only part of the cost of supervision and labour at the several yards. But it would certainly be incorrect to charge on production in any one year the entire sum paid in pensions, awarded through a lengthened series of years antecedent to that period. In the event of a charge in respect of pensions being included in the expenses of the establishments, it appears to the Committee that the equitable course would be as follows:—To calculate the cost to the Government of providing (on its own published terms) deferred annuities for the established men, to the extent of the average amount of the pensions now granted, purchased at the average age (which by the regulations cannot exceed 35 years) at which the men are entered on the establishment, such annuities to commence at the average age at which the men are pensioned and discharged. The expense thus estimated would represent the current annual charge. As an illustration merely of what has been said, it may be remarked that under the Acts 16 & 17 Vict., c. 45, and 27 & 28 Vict., c. 43, for 8*s.* per month, or 4*l.* 16*s.* a-year, payable from the age of 25, a deferred annuity, commencing at the age of 60, can be secured to the extent of 3*l.* 3*s.* 5*d.* a-month, or 38*l.* 1*s.* a-year.

Conclusion.

159. In concluding their Report, the Committee venture to express a hope that in the comparisons they have instituted between the cost of dockyard manufactures and that of analogous articles produced in the private trade, they have exhausted that portion of their Lordships' reference to them, wherever similar conditions have existed. With respect to inter-departmental comparisons, the Committee have indicated such differences of cost as have arisen, without attempting to offer full and precise explanations of these differences. To do so satisfactorily would have required a minute local investigation. They have been fully sensible of the importance of such an inquiry; but the necessity for presenting an early report for their Lordships' consideration has not admitted of their undertaking

undertaking it. They believe, however, that many of the apparent discrepancies to which they have drawn attention may be quite explicable by the officers in charge of the operations, as it is considered that, in various cases, these will be found referable to a diversity of classification, likely to be obviated in future by the revised forms of balance-sheets and the instructions now proposed to be issued, which they conceive will render the dockyard manufacturing accounts simple and uniform.

Robert Laws,
Storekeeper, Chatham Dockyard, Chairman.

Henry Walker,
Inspector and Auditor of Yard Accounts, Admiralty.

W. B. Robinson,
Valuer and Inspector of Yard Works, Admiralty.

Andrew Murray,
Chief Engineer and Inspector of Machinery, Portsmouth Dockyard.

T. W. Miller,
Chief Engineer and Inspector of Machinery, Devonport Yard.

I. Watson,
Foreman of Chatham Yard, employed on Store Accounts, Admiralty.

Richard C. Rogers, Secretary.

The Secretary of the Admiralty.

Appendix (A.)

EXTRACT from REPORT of SELECT COMMITTEE on NAVY, ARMY, and ORDNANCE ESTIMATES. Parliamentary Paper, No. 555 of Session 1848.

EXAMINATION of *S. Russell*, Esq., pp. 492 and 493.

7078. YOU know the size of the establishment at Woolwich; can you form any estimate of the amount of horse-power that ought to be repaired there in the course of the year?—Mr. Lloyd and I differ so much upon the quantity of repairs necessary in the year, that I am afraid we should not at all agree.

7079. Without reference to the doubt whether your quantity or Mr. Lloyd's is the right one, but assuming the quantity to be repaired as a fixed quantity, have you an opinion what proportion of any such quantity of repairs in a year the Woolwich establishment should turn out?—I do not very well know what Woolwich has cost altogether. I imagine, if I may guess, at least 200,000*l.* or 300,000*l.*

7080. Assuming it to have cost 300,000*l.*?—Then you ought to get 300,000*l.* of work out of it in a year. If it were a mercantile establishment it ought to do that. Taking the same proportion between the cost of the establishment and the production that we take as mercantile people, we should be very much disappointed if we did not get 300,000*l.* of work out of it. Now, supposing them to make new boilers, and taking it at my figures of 3*l.* per horse-power per annum, that gives you 100,000 horse power to be repaired there in a year.

7081. In a mercantile establishment you consider that that would be done?—We should not probably build our establishment so large as this; but if we had expended 300,000*l.* upon the establishment, we should not be paid if we did not turn out 300,000*l.* worth of work in a year.

EXAMINATION of *A. Murray*, Esq., Chief Engineer of Portsmouth Factory, pp. 510 and 511.

7318. *Chairman* (to Mr. *Murray*).] YOU said that you were concerned in the manufactory of Mr. Fairbairn?—I was.

7319. In that factory was the expenditure for the plant in the first instance considerable, and what proportion did the amount of work done bear for the expenditure to the plant?—As near as I recollect, our expenditure for buildings and plant was between 70,000*l.* and 80,000*l.*; and during one very busy year we turned over 100,000*l.*, and during other years we did upon the average 50,000*l.*

7320. Can you make any comparison of that with the establishment at Woolwich?—My idea of the establishment at Woolwich is that the buildings and the plant there might be erected for about 100,000*l.*

7321. What has it actually cost?—I do not know.

7322. You think it might have been erected and put in the condition in which it now is for 100,000*l.*?—The factory buildings and machinery only I now speak of.

7323. In fact, you estimate that the worth of the factory buildings and machinery is about 100,000*l.* now?—Yes; no quay walls or basins are included in that.

7325.* Will you explain whether the whole of the factory has been brought into full operation, or whether any portion is yet to be added?—I would have no difficulty in producing work from that factory to the value of 100,000*l.* or 120,000*l.* a year.

Appendix (B).

COMPARISON of the COST of the under-mentioned BLOCKS.

DESCRIPTION.	Sizes of Blocks.	No.	COST.		Difference per Cent. in favour of Government Manufacture.
			Private Trade.	Dockyard.	
Lignum Vitæ Shivers, Brass-coaked:	*Inches.*		£. *s.* *d.*	£. *s.* *d.*	
Single, common	7 to 23	16	12 – 3	8 13 5½	27¾
Ditto thin	11 „ 22	10	9 – 11	5 12 –	37¾
Double	11 „ 22	10	19 17 2	10 17 1½	45½
Treble	12 „ 22	8	33 19 –	17 5 2	49
Long Tackle	16 „ 22	6	7 6 –	2 8 7	67
Snatch	10 „ 23	12	9 8 3	6 6 10	33

Note.—Extending the comparison to blocks of other descriptions, similar results are obtained.

Appendix (C).

TABULAR STATEMENT showing the Cost of certain Work at the several Dockyards and Factories.

DESCRIPTION of WORK.	Deptford.		Woolwich.		Chatham.		Sheerness.		Portsmouth.		Devonport.		Pembroke.		Average.	
	Rate for Labour.	Rate for Labour, Materials, &c.	Rate for Labour.	Rate for Labour, Materials, &c.	Rate for Labour.	Rate for Labour, Materials, &c.	Rate for Labour.	Rate for Labour, Materials, &c.	Rate for Labour.	Rate for Labour, Materials, &c.	Rate for Labour.	Rate for Labour, Materials, &c.	Rate for Labour.	Rate for Labour, Materials, &c.	Rate for Labour.	Rate for Labour, Materials, &c.
	p'cwt.	*p'cwt.*	*p'cwt.*	*p'cwt.*	*p'cwt.*	*p'cwt.*	*per cwt.*	*p'cwt.*	*p'cwt.*	*p'cwt.*	*p'cwt.*	*p'cwt.*	*p'cwt.*	*p'cwt.*	*p'cwt.*	*p'cwt.*
	s. *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*
Dockyard smiths' work	12 11	33 3	15 11	33 5	18 8	37 6	15 5	32 4	17 –	34 4	13 7	30 7	11 8½	28 2	15 4	32 10
Factory smiths' work:—																
Including furnace bars	–	–	20 8	36 –	–	–	18 7½	35 6	11 5	26 1½	10 2½	23 4	–	–	13 4½	27 10
Excluding furnace bars	–	–	24 5½	39 1	–	–	24 1½	43 –	14 10	31 1	14 3	27 11	–	–	17 5	33 1
Factory iron foundry work	–	–	2 3	8 3	–	–	Not given	8 3½	1 11	8 6½	3 –	9 6	–	–	2 4	8 7½
Factory brass foundry work	–	–	7 6	79 9½	–	–	„	77 4½	4 6	79 3	5 7	70 8	–	–	5 4	77 1

Yard, 186 . IRON FOUNDRY.

BALANCE-SHEET showing net Cost of LABOUR and MATERIALS expended and of all Castings produced during the Year 186 -6 .

Dr. *Cr.*

DESCRIPTION.	Weight.	Rate as per Rate Book.	Value.	
	Tons cwt. qrs. lbs.	£. s. d. *per*	£. s. d.	£. s. d.
To Iron, pig, of sorts				
„ „ old, cast				
Total				
To Copper, cake				
„ „ old				
„ brass, old				
„ „ ingots				
„ zinc				
„ tin				
Total				
To Brass, old, for ingots				
Total				
To Coke for melting, being at the rate of per ton of castings produced				
To Wages to moulders and boys on loam castings, being at the rate of per cwt. of castings produced				
To Wages to moulders and boys on sand-castings, being at the rate of per cwt. of castings produced				
To Wages to assistant moulders attending furnaces, dressing and removing castings, attending and working cranes, preparing sand, breaking up old metal, &c. being at the rate of per cwt. of castings produced				
To Sand, blacking, bricks, and petty stores, sundry expenses, including wages, &c., for repairs to tools, furnaces, cranes, &c. being at the rate of per cwt. of castings produced				
To Cost of steam for blowing, cupolas, &c.				
TOTAL			£.	

DESCRIPTION.	Weight.	Cost.		Rate Book.		Cost in excess of Rate-Book Prices.	Cost less than Rate Book Prices.
		Rate.	Value.	Rate.	Value.		
	Tons cwt. qrs. lbs.		£. s. d.		£. s. d.	£. s. d.	£. s. d.
By Iron castings in loam							
„ „ sand							
By balance of weight, being loss of iron in melting, at the rate of per cent.							
Total							
By Brass castings							
By Balance of weight, being loss of metal in melting, at the rate of per cent.							
Total							
By Brass ingots							
By Balance of weight, being loss of metal in melting, at the rate of per cent.							
Total							
By balance being than rate-book value							
TOTAL							

For comparison with the cost of production in the private trade (if desired), it will be necessary to add 15 *l.* per cent. to the cost shown above, as a charge for interest on depreciation of buildings and plant, and prevention of general

465.

BALANCE SHEET showing the Net Cost of LABOUR and MATERIALS Expended, and all CASTINGS produced, during the Year 186 –6 .

Dr. *Cr.*

DESCRIPTION.	Weight.	Rate Book.	Value.	DESCRIPTION.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons cwt. qrs. lbs.	£. s. d. per	£. s. d. / £. s. d.		*Tons cwt. qrs. lbs.*		£. s. d.		£. s. d.	£. s. d.	£. s. d.
To Copper cake - - - - - - - -				By Brass castings, 7 lbs. and under -							
,, ,, old - - - - - - - -				,, ,, above 7 lbs. - -							
,, Brass ,, - - - - - - - -				By Balance of weight, being loss of metal in melting at the rate of per cent.							
,, ,, ingots - - - - - - - -				Total - - -							
,, Zinc - - - - - - - - -											
,, Tin - - - - - - - - -				By Brass ingots - - - - -							
Total - - -				By Balance of weight, being loss of metal in melting at the rate of per cent.							
				Total - - -							
To Brass, old, for ingots - - - - - - -											
Total - - -				By Lead castings - - - -							
				By Balance of weight, being loss of lead in melting at the rate of per cent.							
To Lead, old - - - - - - - - -				Total - - -							
To Coke, for melting tons of castings in crucibles, being at the rate of per ton of castings produced - - - - - - - -											
To Coals, for melting tons in air furnaces, being at the rate of per ton of casting produced - - - - - - - -											
To Wages to moulders and boys, being at the rate of per cwt. of castings produced - - -											
To Wages to assistant moulders, attending furnaces, dressing and removing castings, attendings and working cranes, preparing sand, breaking up old metal, &c., being at the rate of per cwt. of castings produced - - - - - - -											
To Sand crucibles, bricks and petty stores, sundry expenses, including wages, &c., for repairs to tools, furnaces, cranes, &c., being at the rate of per cwt. of castings produced - - - - -											
TOTAL - - - £.				TOTAL - - - £.							
				By Balance, being than Rate Book Prices - -							
				TOTAL - - - £.							

For comparison with the cost of production in the private trade (if desired), it will be necessary to add 15 *l.* per cent. to the cost shown above, as a charge for interest on depreciation of buildings and plant, and proportion of general expenditure incidental to the establishment at large.

Yard, . 186 . .

BALANCE SHEET for SMITHERY.

Dr. New Work. *Cr.*

DESCRIPTION.	Weight.	Value.	TOTAL.
	Tons cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand			
Iron bar, boltstaves, &c., Staffordshire, &c., of sorts			
„ Iron bar, boltstaves, &c., Yorkshire, &c., of sorts			
„ Iron bar, boltstaves, &c., remanufactured, &c., of sorts			
„ Iron blanks from steam hammer			
„ Forgings, fashioned from steam hammer			
Total Iron			
To Steel, of sorts			
Total Steel			
To Copper, boltstaves, &c., of sorts			
Total Copper			
To Muntz metal, boltstaves, &c., of sorts			
Total Muntz Metal			
To Wages paid on forgings, iron, plain, being at the rate of per cwt.			
„ Proportion of incidental expenses, including fuel, petty stores, repairs, &c.			
„ Proportion of labour			
„ Wages paid on forgings, iron, middling, being at the rate of per cwt.			
„ Proportion of incidental expenses, &c.			
„ Proportion of labour			
„ Wages paid on forgings, iron, extra, being at the rate of per cwt.			
„ Proportion of incidental expenses, &c.			
„ Proportion of labour			
„ Wages paid on forgings, steel, being at the rate of per cwt.			
„ Proportion of incidental expenses, &c.			
„ Proportion of labour			
„ Wages paid on forgings, copper, being at the rate of per cwt.			
„ Proportion of incidental expenses, &c.			
„ Proportion of labour			
„ Wages paid on forgings, Muntz metal, being at the rate of per cwt.			
„ Proportion of incidental expenses, &c.			
„ Proportion of labour			
Total Wages £.			
TOTAL £.			

DESCRIPTION.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons cwt. qrs. lbs.		£. s. d.		£. s. d.	£. s. d.	£. s. d.
By Forgings, iron, plain							
„ „ „ middling							
„ „ „ extra							
„ Iron, new, of sorts, returned into store							
„ „ old wrought							
„ Balance of weight, being loss in manufacture							
Total Iron							
By Forgings, steel							
„ Steel returned into store							
„ Balance of weight, being loss in manufacture							
Total Steel							
By Forgings, copper							
„ Copper returned into store							
„ Balance of weight, being loss in manufacture							
Total Copper							
By Forgings, Muntz metal							
„ Muntz metal returned into store							
„ Balance of weight, being loss in manufacture							
Total Muntz Metal							
TOTAL £.							
By Balance, being than Rate Book Value							

Yard, 186 . BALANCE SHEET, SMITHERY.

Dr. Machine made Rivets. *Cr.*

DESCRIPTION.	Weight.	Value.	Labour.	General Expenditure.	TOTAL.
	Tons cwt. qrs. lbs.	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
To Boltstave iron, for rivets					
„ „ „					
„ „ „					
„ „ „					
„ „ „					
„ „ „					
„ „ „					
„ „ „					
„ „ „					
„ „ „					
„ „ „					
„ Boltstave iron, for sorts of rivets of exceptional descriptions					

DESCRIPTION.	Description of Head.	Diameter.	Length. From.	Length. To.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
					Tns. ct. qs. lbs.		*£. s. d.*		*£. s. d.*	*£. s. d.*	*£. s. d.*
By Rivets											
„ „											
„ „											
„ „											
„ „											
„ „											
„ „											
„ „											
„ „											
„ „											
„ „											
„ Rivets of exceptional descriptions											
„ Iron returned											

Yard, 186 . BALANCE SHEET for SMITHERY.

Dr. Articles drawn from Store for Repairs and Alterations. *Cr.*

DESCRIPTION.	Value.
	£. s. d.
To Articles issued from store for repair	
To Materials of sorts	
To Wages paid	
To Proportion of incidental expenses, viz., materials, including fuel, petty stores, and repairs	
To Proportion of labour	
£.	

DESCRIPTION.	Value.
	£. s. d.
By Sundry articles repaired and returned into store at the increased value by the repair	
By Sundry articles found to be unfit for repair and returned into store at the value at which they were issued from store	
By Cost incurred upon the articles found to be unfit for repair	
By Materials returned into store	
£.	

Yard, 186 . BALANCE SHEET for STEAM HAMMER SHOP.

Dr. *Cr.*

DESCRIPTION.	Weight.	Value.	TOTAL.
	Tons cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron, wrought, for blooms			
„ Wages paid, being at the rate of per cent. for blooms produced			
„ Proportion of incidental expenses, viz., materials, including fuel, petty stores, repairs, &c.			
„ Proportion of labour			
Total for Blooms			
To Iron blooms from blanks			
„ Iron, of sorts			
„ Wages paid, being at the rate of per cent. for produced			
„ Proportion of incidental expenses			
„ Proportion of labour			
Total for Blanks			
To Iron blooms for uses as fashioned forgings			
„ Iron blanks for uses as fashioned forgings			
„ Wages paid, being at the rate of per cent. for produced			
„ Proportion of incidental expenses			
„ Proportion of labour			
Total for Uses			
To Iron blooms for forgings			
„ „ blanks „ „			
„ Proportion of incidental expenses			
„ Proportion of labour			
„ Wages paid, being at the rate of per cent. for produced			
Total for Forgings			
		£.	

DESCRIPTION.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons cwt. qrs. lbs.		£. s. d.		£. s. d.	£. s. d.	£. s. d.
By Iron blooms							
„ Balance of weight, being loss in manufacture							
Total for Blooms							
By Iron blanks from blooms							
„ Iron blanks cross faggoted from							
„ Iron, old wrought, returned into store							
„ Balance of weight, being loss in manufacture							
Total for Blanks							
By Iron uses or fashioned forgings, from blanks, plain							
„ - ditto - ditto - middling							
„ - ditto - ditto - extra							
„ Iron, old wrought, returned into store							
„ Balance of weight, being loss in manufacture							
Total for Uses							
By Iron forgings, plain							
„ - ditto - middling							
„ - ditto - extra							
„ Iron, old wrought, returned into store							
„ Balance of weight, being loss in manufacture							
Total for Forgings							
By Balance, being than Rate Book Value						Difference	
			£.				

Yard, 186 .

BALANCE SHEET for COPPERSMITHS' SHOP.

New Work.

Dr. *Cr.*

DESCRIPTION.	Weight.	Value.	TOTAL.
	Cwt. qrs. lbs.	£. *s. d.*	£. *s. d.*
Straight Work, 8 in. and under :			
To Copper, sheet, of sorts			
„ Spelter, &c.			
„ Wages paid, being at the rate of per cwt.			
„ Proportion of incidental expenses, including fuel, petty stores, repairs, &c.			
„ Proportion of labour			
Total 8 in. and under			
Straight Work, above 8 in. diameter :			
To Copper, sheet, of sorts			
„ Spelter, &c.			
„ Wages paid, being at the rate of per cwt.			
„ Proportion of incidental expenses			
„ Proportion of labour			
Total above 8 in.			
Curved Work, 8 in. and under :			
To Copper, sheet, of sorts			
„ Spelter, &c.			
„ Wages paid, being at the rate of per cwt.			
„ Proportion of incidental expenses			
„ Proportion of labour			
Total 8 in. and under			
Curved Work, above 8 in. :			
To Copper, sheet, of sorts			
„ Spelter, &c.			
„ Wages paid, being at the rate of per cwt.			
„ Proportion of incidental expenses			
„ Proportion of labour			
Total above 8 in.			
Sundry Work, not included in the above :			
To Copper, sheet, of sorts			
„ Spelter, &c.			
„ Wages paid, being at the rate of per cwt.			
„ Proportion of incidental expenses			
„ Proportion of labour			
Total Sundry Work			
		£.	

DESCRIPTION.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
Straight Work, 8 in. and under :	*Cwt. qrs. lbs.*		£. *s. d.*		£. *s. d.*	£. *s. d.*	£. *s. d.*
By Straight work							
„ Copper returned into store							
„ Balance of weight, being loss in manufacture							
Total 8 in. and under							
Straight Work, above 8 in. :							
By Straight work							
„ Copper returned into store *							
„ Balance of weight, being loss in manufacture							
Total above 8 in.							
Curved Work, 8 in. and under :							
By Curved work							
„ Copper returned into store *							
„ Balance of weight, being loss in manufacture							
Total 8 in. and under							
Curved Work, above 8 in. :							
By Curved work							
„ Copper returned into store *							
„ Balance of weight, being loss in manufacture							
Total above 8 in.							
Sundry Work, not included in the above :							
By Sundry work							
„ Copper returned into store *							
„ Balance of weight, being loss in manufacture							
Total Sundry Work							
						£.	

* New and old copper are to be sold separately, as provided for in the official form.

Yard, 186 .

Dr. AN ACCOUNT showing the COST of the CONVERSIONS of TIMBER at the SAW at this Yard, in the Year ending 186 . *Cr.*

PARTICULARS.	Number of Ends.	Quantity, Feet Cube.	Rate.	Cost of Materials.	Cost of Labour.
			£. s. d. per	£. s. d.	£. s. d.
CONTRACT. Rough Timber.					
CONTRACT. Sided Timber.					
CONTRACT. Thick-stuff. 10 and 9 inches					
8, 7, & 6 "					
5 and 4½ "					
CONTRACT. Plank. 4 inches					
3½ "					
3 "					
2½ "					
2 "					
Extra allowances for timber received for stern posts for rudder and keel pieces, and for compass timber	-	-	-	-	
Sawing					
General expenditure					
RESERVED. Rough Timber.					
RESERVED. Sided Timber.					
RESERVED. Thick-stuff. 10 and 9 inches					
8, 7, & 6 "					
5 and 4½ "					
RESERVED. Plank. 4 inches					
3½ "					
3 "					
2½ "					
2 "					
RESERVED. Board. 1½ "					
1¼ "					
1 "					
⅞ "					
¾ "					
TOTAL Materials					
Sawing					
General expenditure					
Total labour					
Materials brought down					
TOTAL COST					

PARTICULARS.	Produced from Contract. Rough.	Sided.	Thick-stuff.	Plank.	Produced from Reserved. Rough.	Sided.	Thick-stuff.	Plank.	Board.	TOTAL. Feet Cube.	Feet Superficial.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.
	Ft.	Ft.	Ft.	Ft.	Ft.	Ft.	Ft.	Ft.	Ft.				£ s. d.		£. s. d.
CONVERTED. Timber. 70 feet and upwards															
69 to 50 feet															
49 to 30 "															
29 to 15 "															
14 to 5 "															
Under 5 "															
CONVERTED. Thick-stuff. 10 and 9 inches															
8, 7, & 6 "															
5 and 4½ "															
CONVERTED. Plank. 4 inches															
3½ "															
3 "															
2½ "															
2 "															
CONVERTED. Board. 1½ "															
1¼ "															
1 "															
⅞ "															
¾ "															
TOTAL Conversion															
RESERVED. Rough Timber.															
RESERVED. Sided Timber.															
RESERVED. Thick-stuff. 10 and 9 inches															
8, 7, & 6 "															
5 and 4½ "															
RESERVED. Plank. 4 inches															
3½ "															
3 "															
2½ "															
2 "															
RESERVED. Board. 1½ "															
1¼ "															
1 "															
⅞ "															
¾ "															
Extra allowances for compass timber, &c.	–	–	–	–	–	–	–	–	–	–	–				
TOTAL Returns	–	–	–	–	–	–	–	–	–						
Conversions brought down	–	–	–	–	–	–	–	–	–						
By offal sold or otherwise appropriated															
TOTAL															
Cost of Conversions in Excess of Rate Book.															
" " Less than "															

Memo.—The cost of the conversions of timber at the Sawpits and Sawmills is to be returned on separate sheets, in accordance with the printed instructions.

To the Superintendent, for Accountant General

No. 339.—B.

Yard, 186 .

BALANCE SHEET for the MAST HOUSE, showing the TRANSACTIONS in the MANUFACTURING and REPAIRING of ARTICLES on CONVERSIONS, &c., in the Year ending 186 .

Dr. *Cr.*

Description. (Materials and Labour to be shown in detail.)	Quantity, Weight, &c.	Rate.	Value.	TOTAL.	Description.	Species.	Dimensions. Length.	Dimensions. Diameter.	Quantity.	Cost. Materials.	Cost. Labour.	Cost. General Expenditure.	Cost. Rate.	Cost. TOTAL.	Rate Book. Distinguishing Number (to be inserted in Red Ink).	Rate Book. Rate.	Rate Book. Value.	Difference in Cost and Rate Book Value. Excess of Rate Book.	Difference in Cost and Rate Book Value. Less than Rate Book.
To Work in hand - - - - - -		£. s. d. per	£. s. d.	£. s. d.	By		ft. in.	in.		£. s. d.	£. s. d.	£. s. d.	£. s. d. per	£. s. d.		£. s. d. per	£. s. d.	£. s. d.	£. s. d.

Memo.—The Articles detailed on the Debit and Credit sides of the Balance Sheets are in all cases to be described in the precise terms used in the Rate Books for distinguishing such Articles.

To the Superintendent, for Accountant General.

No. 339.—C.

Yard, 186 .

BALANCE SHEET for the ROPERY, showing the TRANSACTIONS in the MANUFACTURING of CORDAGE, &c., on CONVERSIONS, in the Year ending 186 .

Dr. *Cr.*

Description. (Materials and Labour to be shown in Detail.)	Quantity.	Weight.	Rate.	Value.	TOTAL.	Description. (Sizes of Cordage, &c. to be inserted.)	Hemp.	Yarns.	Size of Yarn.	Weight.	Cost.					Rate Book.		Difference in Cost and Rate Book Value.	
											Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Value.	Excess of Rate Book.	Less than Rate Book.
To Work in hand - - - -		*Tons cwt. qrs. lbs.*	£. *s. d.* per	£. *s. d.*	£. *s. d.*		Description.	*Hauls Thds.*	*thrds.*	*ts. cw. qr. lb.*	£.*s.d.*	£.*s.d.*	£.*s.d.*	£.*s.d.* per	£.*s.d.*	£.*s.d.* per	£.*s.d.*	£.*s.d.*	£.*s.d.*

Memo.—The Articles detailed on the Debit and Credit sides of the Balance Sheets are in all cases to be described in the precise terms used in the Rate Books for distinguishing such Articles.

To the Superintendent, for Accountant General.

No. 339.—D.

Yard, 18 .

BALANCE SHEET for the SAIL LOFT, showing the TRANSACTIONS in the MANUFACTURING and REPAIRING of ARTICLES on CONVERSIONS, &c., in the Year ending 18 .

Dr. *Cr.*

Description. (Materials and Labour to be shown in detail.)	Quantity, Weight, &c.	Rate.	Value.	Total.	Description.	Canvas.		Quantity.		Size of Boltrope.			Cost.					Rate Book.		Difference in Cost and Rate Book Value.	
						Number.	Width.	Number.	Yards.	Head.	Foot.	Leech.	Materials.	Labour.	General Expenditure.	Rate.	Total.	Rate.	Value.	Excess of Rate Book.	Less than Rate Book.
To Work in hand - - - - -		£. s. d. per	£. s. d.	£. s. d.	By		Ins.			Ins.	Ins.	Ins.	£.s.d.	£.s.d.	£.s.d.	£.s.d. per	£.s.d.	£.s. d. per	£.s.d.	£.s.d.	£.s.d.

Memo.—The Articles detailed on the Debit and Credit sides of the Balance Sheets are in all cases to be described in the precise terms used in the Rate Books for distinguishing such Articles.

To the Superintendent, for Accountant General.

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No. 339.—E.

Yard, 18 .

BALANCE SHEET for the , showing the TRANSACTIONS in the Manufacturing and Repairing of ARTICLES on CONVERSIONS, &c., in the Year ending 18 .

Dr. *Cr.*

Description. (Materials and Labour to be shown in detail.)	Quantity, Weight, &c.	Rate.	Value.	TOTAL.	Description.	Dimensions.	Quantity, Weight, &c.	Cost.					Rate Book.		Difference in Cost and Rate Book Value.	
								Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Value.	Excess of Rate Book.	Less than Rate Book.
To Work in hand - - - - -		£. s. d. per	£. s. d.	£. s. d.	By		No.	£. s. d.	£. s. d.	£. s. d.	£. s. d. p'	£. s. d.	£. s. d. p'	£. s. d.	£. s. d.	£. s. d.

Memo.—The Articles detailed on the Debit and Credit sides of the Balance Sheets are in all cases to be described in the precise terms used in the Rate Books for distinguishing such Articles.

To the Superintendent, for Accountant General.

INSTRUCTIONS for keeping the MANUFACTURING ACCOUNTS in HER MAJESTY'S DOCKYARDS and STEAM FACTORIES, and ACCOUNTS of CONVERSIONS of TIMBER in HER MAJESTY'S DOCKYARDS.

I.—GENERAL INSTRUCTIONS.

1. THE manufacturing balance sheets of the various shops in the dockyards and factories, and the cost books from which they are prepared, are to be made out and posted by the manufacturing writers, under the direction of the principal professional officers responsible for the respective shops; the accountant auditing the same and being responsible that the total cost of the labour of each shop, and the value of the stores drawn from the storekeeper for manufacturing purposes are accounted for.

2. The record of charges for conversions is to include, as debits to the several shops, the value of the stores issued, including petty stores, together with the cost of labour, including that for general expenditure; and as credits, the value of the produce and other materials returned to the storekeeper. When it occurs in process of conversion that articles, which are commenced in one shop are required to pass into other shops (before being returned into store) to be finished, then the record of the further cost of such conversions is to be restricted to the additional labour, stores and general expenditure arising from the subsequent processes in the completion of the article.

3. The term "conversion" is to be strictly confined to articles made for the purpose of being put upon the storekeeper's charge, and drawn subsequently for service, and to articles drawn from store for repair and to be returned into store for re-issue at the rate-book prices.

4. No stores, therefore, are to be drawn on conversion intended for issue and direct charge to ships or services other than conversion. Stores for the general expenditure of the shop in which articles are made on conversion are to be drawn on conversion for that shop.

5. All materials drawn for conversion in each conversion shop are to be entered by the writer under the professional officer in a book, Form No. 213, a separate book being kept for each shop. The entries in this book are then to be copied on the usual demand note, No. 184, and the book (or books used on alternate days, if necessary) should be sent to the storehouse, and any deviation from the demand is to be entered by the storekeeper under the head of "supplied," in the Book 213. The rates and values are to be inserted in these books by the writers from the original notes. From this book (213) the stores received at the conversion shop are then to be entered in the subsidiary stock book (No. 209), with the date when received. As these stores are required for use they are to be entered in a book at each shop, Form 214. From this book the issues for use are to be entered in the conversion cost books against the specific articles being made or repaired for store, or against a general expenditure account, kept at each shop, and a corresponding entry is to be made in Book 209 to discharge the stock. Stores specially drawn for the construction of any particular article, *and used immediately*, need not be taken into stock at the conversion shop, but may be charged direct to that article in the cost book, a double entry being made accordingly in the folio column for that purpose in Book 213, to denote that the charge has been made directly to the article, as well as entered and discharged in the subsidiary stock book, No. 209. From the demand notes as sent to the store, when the stores are drawn, the entries in the collection of expense books will be made by the accountant in one account against the conversions generally of that shop for which they were drawn.

6. Any petty stores in stock in a conversion shop may be exceptionally applied to any ship or service, but a similar quantity is to be entered immediately on the Note No. 184, and drawn from the storekeeper, under the head of that ship or service, so as to replace the stock at the conversion shop. The latitude in this respect is to be exercised as rarely as possible.

7. The expenses of workmanship on conversion in the conversion shop, when made up and abstracted, are to be entered in the collection of expense books by the accountant from the amount shown on the workmanship sheets, or the abstract sheet (in the case of the factory), in one item for "workmanship," against the conversions generally, in the same way as the value of stores drawn for the conversions at that shop is entered; and these expenses are to be entered by the writer at each shop against the separate articles. Articles, when completed on conversion, are to be entered in the stock books of the shop, both on the debit and credit sides, and are to be returned to the storekeeper on the ordinary return note (No. 83), a record of the return being kept at the shop in a book of the same form, to be sent with the return note for the initials of the storekeeper or his clerk. The stores drawn for conversion and the book in each shop are to be under the

charge of the chief professional officer of the department. The accountant is regularly to check the rating and valuing of the books by comparing them with the rating and valuing of the store notes Nos. 184 and 83, and the postings in the stock books, and he is to see that the stores, as drawn from stock at the shop, have been duly entered in the cost books against the services for which they were drawn.

8. A survey of "*stock remains*" in each shop is to be taken annually by the storekeeper and accountant for verification of the actual remains, with the remains in the stock book, and for the purpose of stock valuation. The balance is to be adjusted by the accountant, and the differences are to be accounted for in the general expenditure account of the shop.

9. The final cost of the articles made at the different conversion shops, and the general balance sheets of these shops, are to be drawn up at the end of each year by the writers who keep the books at the shops, and are to be checked by the accountant. In cases of "loaned labour" the writers are to communicate with each other, to ensure its accurate charge against the article produced. The writers by whom the manufacturing cost books are kept are to attend daily at the accountant's office with their books, Nos. 83, 213, and 214; and weekly, with their record of labour book, in order that the accountant may satisfy himself that all the stores taken off or returned to the storekeeper's charge on conversion, and all the labour charged to conversion, are correctly accounted for in those books as to quantity and value. The accountant or his clerk is to initial each of the books daily, and the record book of labour weekly, in proof of their agreement with the collection books of expense, and of their having been correctly brought to account in the cost book.

10. The charges for general expenditure on conversion, for materials and labour, are to be brought to account and apportioned as follows, viz. :—

11. Petty stores for general expenditure of the respective shops are to be drawn on the ordinary issue note, and posted in the collection books of expense, under the heads of conversion for each shop. The labour for general expenditure is to be similarly posted from the workmanship sheets.

12. The charges for general expenditure at the different shops are to be shown on the debit side of the several balance sheets, under the following heads :—

Repair and maintenance of machinery and tools.

Working of machinery, including steam power.

Other charges.

13. The above charges are to be posted, in the manufacturing cost books of each shop, to the head of "general expenditure."

14. The proportions of the general expenditure, ultimately chargeable to ships and to "conversions," are to be calculated *pro ratâ* to the total amount of the labour which has been charged in the shop, during the year, to "ships and services," and to "conversion," respectively, for which purpose a weekly abstract is to be made, showing the total amount so charged. Accounts of the appropriation of the general expenditure of each shop are to be made out annually, on Form No. 182 *a*. These accounts are to show the total value of materials, and the cost of labour of each class of workmen, with the time worked (in number of days for one man); and the proportion of the value of the materials and labour (each in the aggregate only) which will remain chargeable to "conversion."

15. These accounts are to be checked by the accountant, and the amount chargeable to "ships" is to be posted by him, in the collection of expense books, as a debit to item No. 29 of incidental charges, "proportion of general expenditure at shops chargeable to ships;" and as a credit to "conversion" at the shop.

16. The amount remaining chargeable to "conversions" is to be distributed, on the credit side of the manufacturing cost books and balance sheets, over the several articles manufactured or repaired, in the respective shops, *pro ratâ* to the amount of labour which has been charged against each in the cost book.

17. The accounts 182 *a* are to be signed by the principal professional officers responsible for the shops, and are to be forwarded to the accountant, not later than the third day after the date of the last payment of wages chargeable in the expense account for the year.

II.—Instructions for preparing Balance Sheets of Manufacturing Accounts.

18. The debit charges in the accounts of the several workshops in the dockyards and steam factories are to show the principal materials used in the manufacture and repairs in each workshop, with the quantities and value of such materials; and whenever it is *practicable*, to divide the labour charges, the respective amounts for labour on separate operations of manufacture are to be distinguished; also in the charges of general expenditure the amount for materials and the amount for labour are to be shown separately.

19. Great

19. Great care is to be taken that the credit charges in these accounts clearly show the description of the articles manufactured, with every necessary particular of dimensions, weight, and any other information which may be requisite, in order that each article may be properly and easily distinguished, so that the cost may be correctly compared with similar articles manufactured at other yards, on an accurate basis established in these accounts for the periodical revision of the rate book prices.

20. The practice hitherto adopted at some of the dockyards of blending together a number of similar articles, although differing considerably in size and cost, and thereby rendering the manufacturing accounts useless for the purpose of classifying rates for all corresponding articles with their respective costs, is to be discontinued, and all articles differing in size and in other particulars which affect the degree of their cost are to be shown separately, with the real cost of each article, and not the average cost, as hitherto returned.

21. The cost of materials and labour, with the proportion of general expenditure for the repair and alteration of articles for store, are to be shown in the debit charges in the accounts, and in the credit charges, a general description of the articles repaired for store, with the respective costs of materials, labour, and general expenditure. In both cases the amount is to be added to the value of the article as drawn from store for repairs.

22. When workmen are lent from one manufacturing department to another, they are to be shown, together with any expense of materials, &c. connected therewith, in the debit charge of the workshop or service where they have been temporarily employed, and the expense thereof is to form a part of the cost of such department. The workmen lent, are therefore not to be included for the time in which they are thus employed, nor any expenses therewith, in the debit or credit charges of the workshop from which they have been lent.

23. In the manufacturing accounts for the roperies, separate balance sheets are to be prepared for spinning, for tarring and reeling the yarn, for laying up the yarn into cordage, and for the manufacture for lines, twine, &c.

24. In the manufacturing accounts for the sail loft, care is to be taken to distinguish articles made of worn canvas from those made of new canvas, and in all cases where new canvas is used, the number and width of the canvas are to be stated. The cost rates are, whenever practicable, to be shown at per yard.

25. In the accounts for the mast house, the number of each description and size of rough mast-spars, and of rough and converted mast timber used, are to be shown on the debit side of the accounts. Particular attention is to be paid in describing the length and diameter of each mast, yard, &c. manufactured, stating in all cases the descriptions of the spar or timber used, whether yellow pine, Cowdie, Riga, &c. and every other particular which may affect the cost of the articles.

26. The balance sheet for the boat houses is to show on the credit side the entire cost of each boat completed in the year, whether built, fitted, or repaired. The cost of the work executed in the preceding year, is therefore to be carried forward to the account of the following year, as the first charge against the boat in that year.

27. The value of the work in hand in each workshop at the beginning of the year, when the accounts commence, is to appear as the first debit charge, and the value of the work in hand in each workshop at the close of the year's accounts, is to appear in the credit charge of the accounts.

28. The value of the materials, &c. returned into store, is in all cases to appear as a credit charge, and the debit charge of materials is to represent the gross charge of the issues. The value of the returns into store of new materials, and that of the returns of old materials, are to appear as separate credits in the accounts.

29. The charges designated "General Expenditure," are to embrace the costs of petty stores used, and of labour expended, in the manufacture and repair of articles, and which cannot be charged directly to the respective articles manufactured and repaired; and the aggregate amount of such expenses is to be apportioned to the manufactures, repairs, and works in hand, according to the cost of labour charged thereon.

30. Distinguishing numbers and dates are to be given to all masts, yards, boats, anchors, and other considerable articles made or repaired, which numbers are to be inserted on all vouchers for stores to be delivered from Stock Book No. 213, and weekly sheets "expense of workmanship," Form 234, and carried to the articles in the cost accounts.

31. The rate book rates are only to be inserted in the balance sheets against articles manufactured, when compared with the articles on which rates have been provided. Whenever the marks differ from the ordinary marks, so as to affect the cost, and whenever articles are manufactured for which no rate-book prices are provided, the rate thereof is only to be inserted in the column of "Cost."

III.—Manufacturing Workshops to which the foregoing Instructions apply.

32. The following are the several manufacturing workshops in respect to which balance sheets are to be rendered:—

Dockyard Shops.

1. Ropery.
2. Rigging house.
3. Sail loft.
4. Colour loft.
5. Smithery.
6. Steam-hammer shop.
7. Capstan house.
8. Mast house.
9. Boat houses.
10. Blockmakers' shop.
11. Treenail house.
12. Oarmakers' shop.
13. Oakum and pitch-heating houses, &c.
14. Joiners' shop.
15. Turners' shop.
16. Wheelwright's shop.
17. Coopers' shop.
18. Millwright's shop.
19. Locksmiths, braziers, and tinmen's shops.
20. Metal mills.
21. Paint mills.
22. Cement mills.
23. Block mills.
24. Hosemakers' shop.
25. Plumbers' shop.
26. Painters' shop.
27. Coppersmiths' shop.
28. Foundry.
29. Lead mill.
30. Pump house.
31. Rivet shop.
32.
33.
34.
35.
36.
37.

Factory Shops.

1. Boiler smithery.
2. Engine smithery.
3. Iron foundry.
4. Brass foundry.
5. Coppersmiths' shop.
6. Fitting shop.
7. Boiler shop.
8. Rivet shop.
9. Steam-hammer shop.
10.
11.
12.

IV.—Special Instructions for the Roperies and Smitheries.

Roperies.

33. The separate transactions in the roperies will be,—

1st. *Spinning.*—Preparing hemp and spinning into white yarn by hand labour and by machinery separately. The cost of each sized thread and description of hemp is to be kept separately.

2d. *Tarring.*—Tarring white yarns. The cost of tarring each sized thread and description of hemp is to be kept separately.

3d. *Laying.*—Laying yarns into cordage. The different descriptions and sizes of cordage made from the several species of yarn, as to the hemp and number of threads, are to be kept separately for hand spun and for machine spun, and to be classed thus:—

Cordage, white, and spun yarn, by the description of hemp and size of thread:
Cordage, cable laid, "above 10 inches;" "10 inches and under."
Cordage, 4 strand, "above 3 inches 25 thread yarn;" "3 inches and under 30 thread yarn.
Hawserlaid, 3 strand, "above 3 inches 25 thread yarn;" "3 inches and under 30 thread yarn."
"Cordage, boltrope, of sizes."
"Cordage, rumbowline for nippers, &c."
"Cordage, re-manufactured, of sorts."
"Cordage, lashing from dressed yarns."

Smitheries and Foundries.

34. The forgings in the smitheries, and castings from the foundries of the dockyards and factories, are to be entered in a book of deliveries, by the manufacturing writer, when issued from the smithery or foundry where they have been produced with the head of charge and classification duly described. Care is to be taken by the professional officers ordering articles from these shops to give the necessary particulars on the respective moulds

moulds or demands, &c. as to the head of charge. The book of deliveries is to be signed daily by the officer in charge of the shop.

35. The manufacturing writer is to abstract weekly from the book of deliveries the forgings and castings supplied to ships and services, under their respective classifications, and enter them on the ordinary issue note, inserting the head of charge. From these issue notes he is to abstract the several quantities of forgings or castings contained therein under their classifications, and enter the totals on the ordinary return note, No. 83, for the purpose of debiting the storekeeper with the total quantities.

36. These debit notes (No. 83) are to be sent to the accountant, and his agent is to attend at the different shops to verify the quantities by comparison with the entries in the book of deliveries, and the abstracts thereof. He is then to sign them and send them to the storekeeper to debit the ledger stock.

37. The storekeeper is next to value them and attach them to his other receipt vouchers.

38. The issue notes (No. 184), prepared as above directed, are to be signed by the officer in charge of the workshop, as responsible for the appropriation of the material drawn from store, and are to be initialled by the principal officer of the department as responsible for the accuracy of the head of charge and classification, and to be sent to the storekeeper as issue vouchers to credit his stock. They are to be rated and valued by him, and placed with his other issue vouchers, in order that the ships and services may be charged therewith.

39. The receipt vouchers, No. 83, will constitute the credits to the conversion shops.

40. Debtor and Creditor "stock accounts" and "cost books" are to be opened against each smiths' shop.

41. Coals, and other materials issued from "*stock*" for use in each smithery, are to be charged as general expenditure against each shop. The value of iron, and other metals, and the cost for labour are to be abstracted weekly, and to be posted to debit accounts opened in the cost book, under the following items, viz. :—

Forgings, iron, plain.
Forgings, iron, middling.
Forgings, iron, extra.
Forgings, steel.
Forgings, copper.
Forgings, Muntz metal.

42. In the steam-hammer shops, cost accounts for materials and labour are to be opened as under, viz. :—

Blooms.
Blanks from blooms.
Uses or fashioned forgings, plain.
Ditto - - ditto - middling.
Ditto - - ditto - extra.
Steam-hammer forgings, iron, plain.
Steam-hammer forgings, iron, middling.
Steam-hammer forgings, iron, extra.

43. In the steam-hammer shops, the term "bloom" is to be confined to the welded pile once worked.

44. The term "blank" is to be confined to masses of iron laid up from "blooms" for special rolling, or for general use in making what in the trade are termed "*uses*," or fashioned forgings, as hereafter described.

45. The term "uses," is to be confined to forgings fashioned under the steam-hammer into such form as to be prepared for the smiths to work them up into finished forgings. For instance, single arms of knees, or straight bars thicker in the middle, prepared to be bent into knees for a ship, are to be termed "uses," and not blanks as heretofore,—the term blank being limited as above.

46. The term "steam-hammer forgings" is to be applied to all forgings finished at the steam-hammer shop.

47. The iron used for producing new forgings is to be charged at the end of the year to the several classes of forgings made, proportionally to the weight thereof, the cost of the labour having been charged direct to those classes during the progress of the work. The description of the forging is in all cases to be inserted in the forge book.

48. Separate accounts are to be opened against every anchor made or repaired.

49. Materials used in repairs of articles belonging to a ship are to be returned to store on a note, and again drawn at once for charge to the ship in the general account against that ship kept by the accountant. These transactions will not, therefore, appear in the balance sheets for the smitheries or other conversion shops.

50. The credit side of the "cost books" is to be obtained by carrying to the separate accounts weekly the total quantity of each description of forgings and castings made.

51. All incidental expenses, including cost of coals, &c., are to be apportioned at the end of the year to the different descriptions of forgings in proportion to their cost for labour. By the same rule the loss in weight of iron sustained during the year is to be apportioned, and shown against each class of forgings.

52. In the same manner the different descriptions of forgings made are to have credit for their respective proportions of the value of the "scrap iron" returned into stock from smithery shops.

V.—Instructions for recording Timber Conversions and for preparing the Balance Sheets of the Cost of Conversions of Timber at the Sawpits and Sawmills separately.

53. The timber reducers are to render daily conversion notes of all materials cut at the pits and mills. In these notes they are to insert, in red ink, immediately under the received contents of the timber, the number of hours for one man, the sawyers were employed for loading the pits or mills, and cutting the timber materials. From these documents, the accountant is to abstract the sawyers' time employed on each species of timber into a book, and at the end of the year, total and value the same, and carry the money cost to the debit side of the balance sheets.

54. The notes for timber conversions are to be so recorded in the abstract books of the storekeeper's office, as to admit of the complete preparation of the balance-sheets, by the transfer at the expiration of the year from these abstract books into the balance-sheets of the total quantities of timber and timber materials issued for conversion, and the produce thereof.

55. On the debit side of the balance-sheets, the timber materials issued for conversion, are to be entered under their classified designations, and valued at the rate book prices, also the cost of sawing, and the proportion of general expenditure.

56. On the credit side of the balance sheets, the entire produce is to be entered in detail (as per printed form of balance sheet), consisting of converted timber and timber materials; reserved timber and timber materials; and offal.

57. The whole quantity of offal timber in cubic feet sold, or otherwise appropriated (being the difference between the total quantity of the converted and reserved timber and timber materials, and the total quantities on the debit side), is to be valued by the average price per cubic foot produced by sale.

58. The difference between the total cost on the debit side, and the sum of the total value of the reserved timber, &c., returned into store, and the offal on the credit side, will represent the cost of the converted timber, thickstuff, plank, and board.

59. In calculating the cost of the converted timber, thickstuff, plank, and board, the following directions are to be observed, viz.:—

(1.) The quantities of the several classes of converted timber, thickstuff, plank, and board, are to be shown in cubic feet and parts of a cubic foot. The quantities of plank and board are to be inserted in superficial feet.

(2.) Instead of obtaining separate rates for the several classes of converted timber, thickstuff, plank, and board, of each species of timber in accordance with the method hitherto adopted, one uniform average rate per cubic foot for each species is to be obtained by abating the value of the returns and offal from the total debit charge, and dividing the remainder by the total number of cubic feet of conversions. By the rate per cubic foot thus obtained, the whole of the converted timber, thickstuff, plank, and board is to be valued irrespective of classes and thicknesses.

(3.) The rates for plank and board in superficial feet are to be obtained by reducing the average rate for a cubic foot into the several thicknesses of plank and board. Thus, 4-inch plank would be 1-3d; 3-inch, 1-4th; 2-inch, 1-6th; 1½-inch board, 1-8th; 1-inch, 1-12th; ¾-inch, 1-16th; and ½-inch, 1-24th of the rate per cubic foot.

60. The several quantities of the different classes of converted timber, and of the different thicknesses of thickstuff, plank, and board, are to be inserted in the balance sheets as heretofore.

61. Separate balance sheets are to be prepared for the conversion of rough mast-spars, showing in the debit charge the description, size, and contents of each spar, and in the credit charge the several conversions and reserved timber, &c., produced. Separate balance sheets are also to be prepared, showing the cost of the conversion of spruce and deck deals.

Enclosure (J).

Dr. DOCKYARD PLANT ACCOUNT. *Cr.*

	£. s. d.	£. s. d.		£. s. d.
To estimated value of uncovered area of land at Her Majesty's several dockyards on the 1st April 1865, as per statement			By Amount written off to the produce or expense account for the repairs, replacements, and alterations of the fixed and moveable plant (machinery), for the year 1865–66	
„ Value of additions thereto, as per statement			„ Amount written off to the produce or expense account for the repairs, replacements, and alterations of buildings, docks, slips, basins, &c., during the year 1865–66	
„ Estimated value of buildings and premises, as per statement			„ Amount written off to the produce or expense accounts for interest charge, as per contra	
„ Value of additions thereto, as per statement			„ Balance, being the estimated value of land, buildings, docks, &c., fixed and moveable plant, &c., on the March 1866	
„ Estimated value of fixed and moveable plant in the yards, workshops, &c., as per statement				
„ Value of additions thereto, as per statement				
TOTAL Value £.				
To Interest charge, being at the rate of 3 per cent. on final productions				
„ Expenses incurred in repairing, altering, and replacing buildings, docks, slips, basins, &c., during the year, as per statement				
„ Expenses incurred in repairing, altering, and replacing existing and fixed moveable plant (machinery), during the year 1865–66, as per statement				
£.			£.	

Enclosure (K).

Dr. DOCKYARD STOCK VALUATION ACCOUNT. *Cr.*

	£. s. d.	£. s. d.		£. s. d.
To Value of timber and stores on hand on the 1st April 1864, at the undermentioned yards, as per statement, viz.:			By Value of timber and stores issued to pits and mills, and dock and factory manufactories during the year 1864–65, as per statement	
Deptford			„ Amount of wages paid to artificers employed in conversions in the several workshops and manufactories, during the year 1864–65, as per statement	
Woolwich			„ Value of timber and stores issued to Her Majesty's ships and vessels, during the year 1864–65, as per statement	
Chatham			„ Value of timber and stores issued to other dock and naval yards, during the year 1864–65, as per statement	
Sheerness			„ Loss on the value of the stock of timber on its re-valuation	
Portsmouth			„ Loss on the value of the stock of stores on their re-valuation	
Devonport			„ Loss sustained by the sale of condemned timber and stores; the amount realised being less than the rate book prices	
Pembroke			„ Difference between the value of raw materials and labour expended in conversions, and the rate book value of the manufactures produced and returned into store	
Haulbowline			„ Balance, being the value of the remains of stock at the several dockyards on the March 1865, as per statement, viz.:	
„ Value of timber and stores received at the dockyards from contractors, or by private agreement during the year 1864–65, as per statement			Deptford	
„ Value of timber and stores returned from pits and mills, and from dockyard and factory manufactories, during the year 1864–65			Woolwich	
„ Value of timber and stores returned from ships building, fitting, repairing, &c. during the year 1864–65			Chatham	
„ Value of timber and stores received from dockyards during the year 1864–65			Sheerness	
„ Increased value of the stock of timber on its re-valuation			Portsmouth	
„ Increased value of the stock of stores on their re-valuation			Devonport	
„ Amount realised, in excess of the rate book value, by the sale of condemned timber and stores			Pembroke	
„ Difference between the rate book value of manufactured articles retured into store, and the cost at which they have been produced			Haulbowline	
£.			£.	

Enclosure (L).

Dr. DOCKYARD EXPENDITURE and PRODUCTION ACCOUNT

To Value of timber and stores on hand on the 1st April 1864, at the undermentioned yards, viz.:

	£. s. d.	£. s. d.
Deptford		
Woolwich		
Chatham		
Sheerness		
Portsmouth		
Devonport		
Pembroke		
Haulbowline		

„ Value of timber and stores received from contractors, conversions, ships and other sources, and taken on charge by the storekeepers of the following yards, viz.:

Deptford	
Woolwich	
Chatham	
Sheerness	
Portsmouth	
Devonport	
Pembroke	
Haulbowline	

„ Amount paid for wages at the following yards, viz:

Deptford	
Woolwich	
Chatham	
Sheerness	
Portsmouth	
Devonport	
Pembroke	
Haulbowline	

„ Amount of payments made at the Admiralty, and allowed in cash accounts for the undermentioned services, viz:

For salaries paid for supervision and establishment incidental charges	
For wages of dockyard craftmen	
For wages of the metropolitan police force employed in Her Majesty's dockyards	
For freight and sundry charges on naval stores	
For steam machinery, boilers, &c. supplied by contractors	
For ships building by contract	
For experimental purposes, sundries, &c.	
For the purchase of barges and lighters	
For building and repairing coast-guard tenders in private yards	
For repairs of ships in private yards	
For purchase of stores by captains, consuls, &c., for the repair of Her Majesty's ships	

„ Current estimated charge for deferred annuities of officers and workmen

„ Amount of interest charge, being at the rate of 3 per cent. on final productions

„ Amount of increased value of the stock of timber on its re-valuation

„ Amount of increased value of the stock of stores on their re-valuation

„ Amount realised in excess of the rate book prices by the sale of condemned timber and stores

Carried forward £.

Enclosure (L).

for SHIPS, SERVICES, and CONVERSIONS. *Cr.*

By Value of timber and stores expended on ships and vessels building, fitting, and repairing at the undermentioned yards, viz.:

	£. s. d.	£. s. d.	£. s. d.
Deptford			
Woolwich			
Chatham			
Sheerness			
Portsmouth			
Devonport			
Pembroke			
Haulbowline			

„ Amount of payments made and allowed at the Admiralty, as *per contra*, charged to the respective ships and vessels, viz.:

For steam machinery			
For ships building by contract			
For iron gunboats building by contract			
For the purchase of barges and lighters			
For building and repairing coast-guard tenders in private yards			
For repairs of ships in private yards			
For purchase of stores by captains, consuls, &c., for repairs of Her Majesty's ships			

„ Amount paid for wages on account of ships and vessels building, fitting, and repairing at the undermentioned yards, viz.:

Deptford			
Woolwich			
Chatham			
Sheerness			
Portsmouth			
Devonport			
Pembroke			
Haulbowline			

„ Amount of expenses incurred at the dockyards at home and abroad for timber and stores expended on, and wages paid for, dockyard and harbour services, incidental to building, fitting, and repairing ships and vessels; as per statement -

„ Amount of the following other incidental charges, as *per contra*, viz.:

For salaries paid for supervision, and for establishment contingencies			
For current estimated charge for deferred annuities of officers and workmen			
For wages of dockyard craftmen			
For wages paid to the police force			
For freight and sundry charges on naval stores			
For experimental purposes, sundries, &c.			
For interest on dockyard plant			

„ Amount of loss on the re-valuation of the stock of timber at the new rate book prices

„ Amount of loss on the re-valuation of the stock of stores at the new rate book prices

„ Amount of losses sustained by the sale of condemned timber and stores; the prices realised being less than those by the rate book

„ Difference between the value of the raw materials and labour expended in conversions, and the rate book value of the manufactures produced and returned into store

„ Expenditure of stores and wages on account of ships and vessels at the foreign yards and stations

TOTAL for Ships and Vessels, as per Statement £.

Dr. Balance Account of Expenditure and Production

	£.	s.	d.
Brought forward - - -			
To difference between the rate book value of manufactured articles, and the cost at which they have been produced - - -

for Ships, Services, and Conversions—*continued.* *Cr.*

	£.	s.	d.
Brought forward - - -			
By Value of timber and stores returned from ships and vessels building, fitting, repairing, &c. at the undermentioned yards, viz.:	£.	s.	d.
Deptford - - - - - - - - - - - - -			
Woolwich - - - - - - - - - - - - -			
Chatham - - - - - - - - - - - - -			
Sheerness - - - - - - - - - - - - -			
Portsmouth - - - - - - - - - - - - -			
Devonport - - - - - - - - - - - - -			
Pembroke - - - - - - - - - - - - -			
Haulbowline - - - - - - - - - - - - -			
„ Value of timber and stores issued for conversion and manufacture at the undermentioned yards, viz.:	£.	s.	d.
Deptford - - - - - - - - - -			
Woolwich - - - - - - - - - -			
Chatham - - - - - - - - - -			
Sheerness - - - - - - - - - -			
Portsmouth - - - - - - - - - -			
Devonport - - - - - - - - - -			
Pembroke - - - - - - - - - -			
Haulbowline - - - - - - - - - -			
„ Amount of wages paid to workmen employed on manufacturing operations at the undermentioned yards, viz.:—			
Deptford - - - - - - - - - -			
Woolwich - - - - - - - - - -			
Chatham - - - - - - - - - -			
Sheerness - - - - - - - - - -			
Portsmouth - - - - - - - - - -			
Devonport - - - - - - - - - -			
Pembroke - - - - - - - - - -			
Haulbowline - - - - - - - - - -			
„ Value of stores expended on, and wages paid, for the following services relating to the receipt and conversion of timber, viz., landing, surveying, and receiving, stacking, removing thence to the pits and mills for conversion, and expense of subsequent issue for use - - - - - - - - - - - -			
Total for Conversion and Manufacturing Operations, as per Statement - - - £.			
„ Value of timber and stores issued, and wages paid on account of other Naval expenses not chargeable to the Votes for Dockyard Services; also, on account of other departments of Government, foreign powers, and private individuals, by whom repayment will be made to the Naval Departments, as per statement - - - - - - - - - - - - - -			
„ Value of timber and stores issued at the undermentioned yards for transmission to other dockyards, viz.:			
Deptford - - - - - - - - - - - - -			
Woolwich - - - - - - - - - - - - -			
Chatham - - - - - - - - - - - - -			
Sheerness - - - - - - - - - - - - -			
Portsmouth - - - - - - - - - - - - -			
Devonport - - - - - - - - - - - - -			
Pembroke - - - - - - - - - - - - -			
Haulbowline - - - - - - - - - - - - -			
„ Value issued to prisons, &c. for conversion, and subsequently returned to the dockyards - -			
„ Value of the stock of timber and stores in hand on the 1865, at the undermentioned yards, viz.:			
Deptford - - - - - - - - - - - - -			
Woolwich - - - - - - - - - - - - -			
Chatham - - - - - - - - - - - - -			
Sheerness - - - - - - - - - - - - -			
Portsmouth - - - - - - - - - - - - -			
Devonport - - - - - - - - - - - - -			
Pembroke - - - - - - - - - - - - -			
Haulbowline - - - - - - - - - - - - -			
Total - - - £.			

COPY of a REPORT from the ACCOUNTANT GENERAL of the NAVY to the LORDS COMMISSIONERS of the ADMIRALTY, dated 27 June 1865, explanatory of the Measures which have been adopted, and the Arrangements that have been made, for the Improvement of the System of the Record and Preparation of the ACCOUNTS of DOCK and VICTUALLING YARD EXPENDITURE on SHIPS, SERVICES, and CONVERSIONS, from the Year 1858–59 to the present time, with APPENDICES.

(*Mr. Childers.*)

Ordered, by The House of Commons, *to be Printed,*
4 *July* 1865.

[*Price* 1*s.* 5 *d.*]

465.

Under 16 *oz.*

NAVY (DOCKYARD ACCOUNTS).

RETURN to so much of an Order of the Honourable The House of Commons, dated 4 July 1865;—*as calls for*,

COPY "of a REPORT from the ACCOUNTANT GENERAL of the NAVY to the LORDS COMMISSIONERS of the ADMIRALTY, dated the 27th day of June 1865, explanatory of certain apparent Discrepancies in the DOCKYARD and STEAM FACTORY MANUFACTURING and TIMBER CONVERSION ACCOUNTS, for the Years 1861–62 and 1862-63."

Admiralty, 4 July 1865.

C. H. PENNELL, Chief Clerk.

(*Mr. Childers.*)

Ordered, by The House of Commons, *to be Printed*, 4 *July* 1865.

465—I.

COPY of a REPORT from the ACCOUNTANT GENERAL of the NAVY to the LORDS COMMISSIONERS of the ADMIRALTY, dated the 27th day of June 1865, explanatory of certain apparent Discrepancies in the DOCKYARD and STEAM FACTORY MANUFACTURING and TIMBER CONVERSION ACCOUNTS, for the Years 1861-62 and 1862-63.

EXPLANATION of apparent Discrepancies in certain Items of the MANUFACTURING ACCOUNTS for 1861-62 and 1862-63.

(No. 1093.)

Admiralty, Somerset House, 27 June 1865. A. G.

1. IN obedience to their Lordships' directions of the 19th instant to prepare a paper explaining the apparent discrepancies in certain items of the Manufacturing Accounts for 1861-62 and 1862-63, rendered by this department, I beg to submit the following remarks relative to the difference in the cost of dockyard manufactures at the several establishments, as exhibited in these returns, and to the principles upon which the expense accounts, and balance-sheets of the several dockyards are prepared.

EXPLANATIONS.

DISCREPANCIES.

BOAT HOUSES.—BOATS FITTING.

2. Various circumstances tend to prevent a minute departmental comparison respecting the expense of boats fitted. The total cost of building and fitting boats is precise and reliable, so also is the aggregate value given in the rate book. But in the endeavour to separate the cost between building and fitting, the conditions of comparison are often affected by variance of local practice, in treating as part cost of building at one yard what has been considered expense of fitting at another. It is better, therefore (excluding the distinction mentioned), to take the entire cost of a boat in building and fitting. This will reduce the number of discrepancies, and render comparison simpler and more accurate.

Chatham.

25 boats fitted, cost 10 *l.* 6 *s.* 5 *d.* each
Rate Book price 23 *l.* 2 *s.* 1½ *d.* „

Portsmouth.

85 boats fitted, cost 18 *l.* 15 *s.* each.
Rate Book price 9 *l.* 5 *s* 8½ *d.* „

3. There happen, however, to be special circumstances in relation to the accounts for 1862-63, that prejudice the comparison of the cost of fitting boats at Chatham and Portsmouth. Though a system of accounts may be initiated upon distinct principles, it is only after experience as to the manner in which they are worked throughout extensive and complicated departments that absolute uniformity can be achieved. Thus it is found that there has been a difference in the method of returning the expenditure on each boat fitted at Chatham and at Portsmouth. At the former yard the accounts for 1862-63, commence with the work of the year, the cost of works on the same boats executed previously not being shown as part expense of those boats; the balance-sheet being limited to the operations of the period to which it relates. At the latter yard, the cost of the works performed on the boats previous to the year are brought forward and shown against the boats on which it was incurred. This at once

once destroys the means of comparison. This difference in the mode of bringing expenditure to account will not be continued, instructions having been given, in 1863, to secure the adoption of the same practice at all the yards.

4. It may be observed that, in the Returns for 1863–64, the work in hand on boats fitting at Chatham is brought forward, and the following aggregate account will show that the difference in fitting boats at Chatham and Portsmouth compared with each other, and with the rate book for that year is inconsiderable, bearing in mind the varied nature of the work performed :—

	£.	s.	d.	
Chatham, 25 boats fitted, cost - -	15	11	5¼	each.
Rate book - - - - - -	17	2	3	„
Portsmouth, 44 boats fitted, cost - -	14	3	5	„
Rate-book - - - - - -	12	4	5	„

Cost.

Common Forgings, 1862–63.

Sheerness - 27 *s.* 6½ *d.* per cwt.
Devonport - 16 *s.* 3½ *d.* „

Plain Forgings.

Portsmouth - 47 *s.* 1½ *d.* per cwt.
Devonport - 33 *s.* –¼ *d.* „

Middling Forgings.

Portsmouth - 58 *s.* –¾ *d.* per cwt.
Devonport - 44 *s.* 11¾ *d.* „

Extra Forgings.

Portsmouth - 129 *s.* – *d.* per cwt.
Sheerness - 62 *s.* 7¾ *d.* „

Forgings.

5. Without a minute investigation at the yards, the whole of the circumstances, accounting for a difference of cost in the smiths' work, cannot be ascertained. There are, however, certain elements of difference which are patent on an examination of the records of work.

6. Before particularising any of these, it should be stated that, taking the cost of the whole of the forgings, the difference existing will not be found to be large.

7. It may likewise be observed that at the period under consideration, many of the forgings now made in the dockyards were not specified in the lists of the several classes. A great latitude, therefore, prevailed with the professional officers at the smitheries in fixing the classes to which the forgings should be charged to ships or services. The consequence has been, that in many cases similar work has not been brought to account under the same class, whilst at some yards various forgings have not been included under *any* class, but have been separately recorded.

8. But the principal cause of difference has been the production of more costly forgings in the same class at one yard than at another, according to the varying demands of the service.

9. The rates for common, plain, middling, and extra forgings necessarily include articles in the respective classes varying considerably in cost. Thus, some of the common forgings have cost less than 15 *s.*, whilst others have cost 30 *s.* and upwards per cwt. Some of the extra forgings also have cost less than 3*l.* 10 *s.*, while others have cost 6 *l.* per cwt. and upwards. A similar remark applies to the other classes. These differences in the cost of forgings in the same class are occasioned by the immense variety, both as to description and cost, of the forgings, which are produced of a particular character to meet particular wants, though all are, for convenience, included under the four classes already expressed.

10. It therefore follows, that the actual aggregate cost of each of the classes of forgings at the dockyards in every year will depend upon the description of forgings which the nature of the ship-work in progress may require, and not so much on an actual variation in the economy of labour, which, but for this explanation, the mere statement of cost might be taken to indicate.

11. It may, therefore, be repeated that the differences mentioned can be traced principally to the varied description of forgings produced of the same class as detailed below.

12. The

Common Forgings.

12. The difference of cost of these forgings at Sheerness and Devonport, arises from a greater portion of common headed bolts and other inexpensive forgings, being produced at Devonport than at Sheerness Yard. It appears that out of 3,503 cwt. of common forgings at Devonport, 1,766 cwt., or more than one-half, consisted of bolts; whilst at Sheerness, out of 1,679 cwt. of common forgings, only 315 cwt., or about one-fifth, consisted of similar forgings.

The works at Devonport differed from those at Sheerness: at the former yard a large quantity of frame and other bolts, riders, &c., were required for building purposes, whilst at Sheerness, where but a small portion of building work was in progress, as nearly the whole of the works consisted of repairing and fitting, inexpensive forgings were not required to the same extent. It is also to be observed that at Devonport certain forgings are separately recorded, which had they been included in common forgings would have increased the cost from 16 *s.* 3½ *d.* to 18 *s.* per cwt.

Sheerness Smitheries.
Common forgings.
1,679 cwt. - cost 27 *s.* 6½ *d.* per cwt.
Rate Book value 21 *s.* 2 *d.* per cwt.

Devonport Smitheries.
Common Forgings.
3,503 cwt. - cost 16 *s.* 3½ *d.* per cwt.
Rate Book value 21 *s.* 2 *d.* per cwt.

Plain and Middling Forgings.

13. Circumstances of a like nature appear to have influenced the differences of cost under these classes of forgings.

The gross quantity of plain and middling forgings amounted to 4,480 cwt. at Portsmouth, and to 4,485 cwt. at Devonport.

Portsmouth Smitheries.
Plain Forgings.
2,488 cwt. - cost 47 *s.* 1½ *d.* per cwt.
Rate Book value 35 *s.* per cwt.

Devonport Smitheries.
Plain Forgings.
2,250 cwt. - cost 33 *s.* -¼ *d.* per cwt.
Rate Book value 35 *s.* per cwt.

Portsmouth Smitheries.
Middling Forgings.
1,992 cwt. - cost 58 *s.* -¾ *d.* per cwt.
Rate Book value 44 *s.* 2 *d.* per cwt.

Devonport Smitheries.
Middling Forgings.
2,234 cwt. - cost 44 *s.* 11¾ *d.* per cwt.
Rate Book price 44 *s.* 2 *d.* per cwt.

14. At Portsmouth, the most expensive forging in these classes, such as knees, crutches, hooks, davits, hoops, with eyes, &c., amounted to about 1,700 cwt., or about three-eighths, whilst at Devonport similar work amounted to about 1,100 cwt., or about two-eighths of the whole.

There was likewise a considerable quantity of peculiar work for the "Royal Sovereign" at Portsmouth, included in these classes; no similar work was done at Devonport.

Extra Forgings.

15. The great excess of 3 *l.* 6 *s.* in the cost of extra forgings at Portsmouth Yard, as compared with the cost of extra forgings at Sheerness Yard, has, it appears, resulted from the dissimilarity of work at these yards. This was even more striking than in the case of the other forgings at the yards before referred to. The more expensive works included in this class at Portsmouth, such as blockbinding, shackles, hoops with rollers, cupola work, &c., amounted to 451 cwt., or about 62 per cent., whilst at Sheerness the similarly expensive works amounted to but 145 cwt., or about 34 per cent. Many of the expensive descriptions of forgings at Portsmouth, were not produced at Sheerness Yard.

Portsmouth Smitheries.
Extra Forgings.
727 cwt. - cost 129 *s.* per cwt.
Rate Book price 70 *s.* per cwt.

Sheerness Smitheries.
Extra Forgings.
422 cwt. - cost 62 *s.* 7¾ *d.* per cwt.
Rate Book price 70 *s.* per cwt.

16. With regard to the extra forgings at Portsmouth, the officers make the following report in the balance-sheet for 1862–63:—

> "Under the head of extra forgings are included many articles upon which a large amount of labour (in many cases to the extent of 8 *l.* or more per cwt.), had to be expended, there being at present no higher class than 'extra' under which such articles can be recorded separately."

17. With reference to the charge for iron to the different classes, a variance of practice (now obviated) influenced the cost

of production. At Portsmouth Yard, at the period referred to, the gross value of the iron used in manufacturing the whole of the forgings was appropriated in proportion to the cost of labour on the forgings in each class. Though this may have been considered a simple mode of bringing the cost of material to account, it obviously tended to vitiate comparison of the cost of the forgings in each class at Portsmouth with that in other yards.

18. The differences which these observations tend to explain, apply, as has already been stated, to the classes of forgings produced. To show that these differences do not apply to the aggregate productions at the several yards, the following statement of cost, per cwt., of the entire quantity produced at each yard, is given:—

	s.	*d.*	
Deptford - - - -	35	2	per cwt.
Woolwich - - - -	34	3	,,
Chatham - - - -	35	–	,,
Sheerness - - - -	39	3	,,
Portsmouth - - -	39	3	,,
Devonport - - -	33	9	,,
Pembroke - - -	33	–	,,

19. It follows from these remarks:—

1st. That works performed for a special purpose varying in character and in the cost involved, cannot be fairly compared in any respect with work performed of one description, and in considerable mass; and

2dly. That such works cannot be absolutely compared, as between yard and yard, but a considerable margin must be allowed for the description of work that has most prevailed at each establishment according to the particular local wants of Her Majesty's Service.

Blanks.

Blanks.

In the Portsmouth Steam-hammer Shops,
3,777 cwt. of blanks cost 31 *s.* 9¾ *d.* per cwt.
Rate Book price of, 20 *s.* per cwt.

In the Devonport Steam Hammer Shops,
2,813 cwt. blanks - cost 14 *s.* 8¾ *d.* per cwt.
Rate Book price 20 *s.* per cwt.

Total Cost of Blanks at all the Yards.
17,757 cwt. - cost 23 *s.* per cwt.

20. The following statement of the principal blanks produced at Portsmouth and Devonport Steam-hammer Shops in the years 1862 and 1863, shows that at Portsmouth the most expensive classes of blanks prevailed to a much greater extent than at Devonport, and that in some cases difficult and expensive blanks were produced at Portsmouth, and not at Devonport; also that the less expensive blanks were produced at Devonport to a greater extent than at Portsmouth.

Blanks produced.

	Portsmouth. *Cwt.*	Devonport. *Cwt.*
Anchor stocks - - - -	—	587
Plates, backing - - - -	28	710
Knees, crutches, and hooks -	1,578	717
Tillers - - - - -	161	144
Catheads - - - - -	184	143
Armour plates - - - -	467	—
Cupola work - - - -	247	—
Rudder heads - - - -	142	7
Truss plates - - - -	65	15
Engineers' work - - -	121	—

21. The first two classes of blanks are plain, and, of course, less expensive than the rest.

22. The officers at Portsmouth Yard report in their balance sheet of the steam-hammer shop, that, "under the head of blanks above 5 cwt., are included many expensive articles, some costing as much as 17 *s.* per cwt. for labour only."

23. It

23. It may here be again suggested that experience has proved, what indeed must be evident to all who are acquainted with the subject, that great difference of cost is inevitable with regard to the variety of forgings required for the construction, repairing, and fitting of ships, and the different stages of the building work; and that these varied requirements must be reflected in the cost of the productions in any one year at the several yards, particularly with reference to the cost of the respective classes.

24. Hence, from the variety and peculiar character of ship-building blanks and forgings produced in the Government Dockyards, no comparison can be made between their cost and the cost of the forgings produced in non-ship-building establishments. But it may be mentioned generally, that from the inquiries recently made by the Committee on Dockyard Manufactures, in mercantile ship-building yards, it has not appeared that the forgings in these yards are produced at a less cost than those in the Royal Dockyards, taking into consideration the actual difference in the quality, description, and variety of the work.

Timber, English Elm.

25. In examining the detailed returns from these yards, several circumstances are found to contribute in lessening the price at Sheerness, and in increasing that at Devonport Yard. Among others, are the following :—

English Elm Sawmills Conversions at Sheerness cost less than Rate Book, 29 per cent.; at Devonport English Elm Sawmills Conversions cost more than Rate Book, 186 per cent.

(1.) The raw material issued at Devonport was more expensive timber than that issued at Sheerness, a considerable portion being logs for keel pieces at an additional price of 2 *l.* 7 *s.* 6 *d.* per load. No logs for keel pieces were charged as issued at Sheerness.

(2.) There was a very small proportion of conversions proper compared with the whole quantity issued. For example, at Sheerness the whole quantity issued to the mills was 6,607 feet, and the conversion produced 1,069 feet, or one-sixth. At Devonport the whole quantity was 38,506 feet, and the conversions produced 2,721 feet or one-fourteenth.

In consequence of the practice, at the period under examination, of charging all the expenses of labour in landing, stacking, sawing, &c., together with the gross general expenditure incurred upon the entire quantity, the whole charge, amounting at Devonport to 912 *l.*, was borne by the small proportion of the converted produce.

(3.) The very large proportion of the remaining unconverted or reserved timber returned into store at Devonport at the net contract prices, amounted to 20,775 feet, or nearly two-thirds, whilst at Sheerness the quantity of this timber returned was only 751 feet, or one-ninth. This great difference materially affected the proportionate amount of credit on the conversions at these yards, as these proportions bore no part of the expense of labour.

(4.) The large quantity of the rough timber converted at Devonport into sided timber.

The sided timber thus produced amounted to 5,000 feet, and was credited at the net contract price for rough timber, as there was at that time no rate-book price for sided elm timber, elm timber being always received rough. The cost of the labour and also the loss on this partial conversion fell on the other conversions.

The proportion of loss to the whole quantity issued was, at Sheerness, 1,927 feet, or 29·16; and, at Devonport, 11,144, or 28·94 per cent.

Timber, Loss on.

The excess of Offal in 1862–63 over the rate of Offal from 1850 to 1854.

26. It appears that, taking 1850 to 1854 to represent five years, the excess of loss in 1862-63 over Mr. Llewellyn's rate, as given by him in evidence before the Royal Commission on the control and management of Her Majesty's Naval Yards in 1860 would be about 8 per cent.

27. On comparing the descriptions and quantities of timber issued for conversion at Devonport Yard, in the years 1850 to 1854 with those issued at that yard in the year 1862 and 1863, it appears that, during the former period, the average annual quantity of English rough oak and English rough elm issued was 38,780 feet, or about 21½ per cent. of the gross annual average quantity of timber, (except fir), issued from 1850 to 1854.

The quantity issued in the latter year was 153,684 feet, or about 57 per cent. upon the whole quantity of timber issued, exclusive of fir timber.

As the average loss on rough timber is found by experience to be about 50 per cent. ; and on sided and square timber, about 30 per cent., it will be seen that the difference in the quantities of rough timber issued in these separate periods will account for a large excess of offal in 1862-63 over the quantity of offal between 1850 and 1854.

The aggregate quantity of timber, exclusive of fir, issued at Devonport yearly in the former period was 180,520, and in 1862–63, 267,180 feet.

Although there is a great excess of offal timber in 1862-63 over the quantity in 1850 to 1854, this excess, resulting from a larger quantity of rough timber having been converted, is not a loss, in money value, to the Government, as the cost of rough timber is proportionately less than that of sided timber, and compensates for the greater loss to which it is subject in conversion.

28. The average cost of English rough oak timber is about 2 *s.* 8 *d.* per foot, and that of English sided oak about 4 *s.* 8 *d.* per foot, observing that about 2 feet of rough would be required to produce 1 foot converted, and about 1½ foot of sided to produce 1 foot of converted timber.

29. It should be borne in mind that the amount of offal resulting from the dockyard conversions arises to a great extent from the curvature and bevelling required in a large portion of the converted timber, a circumstance which does not exist in the conversion of timber by many private firms, straight and square conversions being those principally required.

30. To this it may be added that the description of ship-building work in the dockyards does not require the minute cutting up of slabs and other remains into board, scantling, and other small conversions. Experience has proved that it is more to the advantage of the Government to sell that portion of the remains as offal timber than to use it on conversions which would not correspond to the wants of the Service, and upon which labour would, therefore, be only wasted.

Lead.

Milled Lead.

Total Cost at Chatham -	23 *s.* 11½ *d.*	per cwt.
Cost of labour at Chatham -	2 *s.* 6 *d.*	„

Pipe Lead.

Total Cost at Chatham -	25 *s.* 3½ *d.*	per cwt.
Cost of labour, &c. at Chatham -	4 *s.* 10 *d.*	„

31. It is to be observed that the cost of milled lead manufactured in the private trade, as compared with the cost of that in the Government yard is relatively lessened by the practice in the trade of requiring 116 lbs. of old lead for the cwt. instead of the exact quantity of 112 lbs, which, for accuracy of the store accounts of the dockyards, is the quantity invariably recorded.

32. In

32. In 1861-62 the cost of milled lead manufactured was as follows, viz. :—

	£.	s.	d.	
Materials - - - -	1	1	3¼	per cwt.
Labour - - - - -	–	–	3½	„
General Expenditure - -	–	–	2¾	„
	£. 1	1	9½	
Add 10 per cent., the rate prevailing in 1861-62, for plant, supervision, &c. - - -	–	2	2	
	£. 1	3	11½	

the sum shown in the balance sheets for that year.

33. In the same year, the cost per cwt. of lead pipe was as follows, viz. :—

	£.	s.	d.
Materials - - - - - -	1	2	1
Labour - - - - - -	–	–	6
General Expenditure - - - -	–	–	5
	£. 1	3	–
Add 10 per cent. as above for supervision and plant - - - -	–	2	3½
TOTAL - - -	£. 1	5	3½

the sum shown in the balance sheet for that year.

34. Not only is it the practice in the private trade to require the "draft" before mentioned, but also a money payment from 1 *l.* to 2 *l.* per ton for remanufacture. Thus, for every ton of old lead received, weighing 2,320 lbs., and, say 30 *s.* cash, the manufacturer in the private trade returns a ton of milled lead weighing 2,240 lbs.

35. The comparative cost of manufacturing milled lead in the private trade and by the Government would therefore appear to be as follows per ton :—

By Private Trade.

	£.	s.	d.
Old lead 80 lbs. draft at 18 *l.* 6 *s.* 8 *d.* per ton - - - - -	–	13	1
Cost on sheet lead manufacture, say -	1	10	–
Per Ton - - -	£. 2	3	1

or, 2 *s.* 1¾ *d.* per cwt.

By Government.

	£.	s.	d.
Labour and General Expenditure -	–	10	5
10 per cent. as above, on 1 *l.* 1 *s.* 9½ *d.* per cwt., or 21 *l.* 15 *s.* 10 *d.* per ton -	2	3	7½
Per Ton - - -	£. 2	14	–½

or, 2 *s.* 8½ *d.* per cwt.

This undoubtedly shows the Government manufacture at a nominal

nominal disadvantage; but if old lead were sent for remanufacture, the carriage to and from the contractor's works would have to be added to the cost as given in the private trade.

36. The cost of lead manufactured by the Government is affected by the rate book price for the raw material, which is calculated at the value delivered at the yard, and must be so far in excess of the price current rates for delivery at the works of the vendor.

37. To these remarks it may be added that the cost of sheet lead manufactured by the Government was higher in 1862-63 than in 1863-64, in consequence of a proportion of new pig having been used to make up the quantity required, instead of old lead exclusively, which was the case in the latter year.

38. In the manufacture of lead pipe, it has been the practice in the Government works to use only new lead, in order to insure unexceptionable quality which is indispensable.

39. The manufacture of lead in the naval service is concentrated at one dockyard, namely, that at Chatham.

40. From the foregoing statements it may be gathered generally:—

1st. That certain differences of cost are inherent in the variety of works performed, which fact ought always to be taken into consideration when rigid comparisons are attempted; and,

2dly. That many of the other differences arise from causes irrespective of the work itself, and apply to the modes of bringing the expenditure to account. These differences, the introduction of the revised balance-sheets and new instructions for keeping the manufacturing accounts, will in future greatly obviate, by securing a reduction of the classifications of produce, and a simplification and uniformity of accounts.

(signed) *J. Beeby*,
Accountant General.

The Secretary of the Admiralty.

NAVY (DOCKYARD ACCOUNTS).

COPY of a REPORT from the ACCOUNTANT GENERAL of the NAVY to the LORDS COMMISSIONERS of the ADMIRALTY, dated 27 June 1865, explanatory of certain apparent Discrepancies in the DOCKYARD and STEAM FACTORY MANUFACTURING and TIMBER CONVERSION ACCOUNTS, for the Years 1861-62 and 1862-63.

(*Mr. Childers.*)

Ordered, by The House of Commons, *to be Printed*,
4 *July* 1865.

465—I.

Under 2 *oz.*

DOCKYARDS AND STEAM FACTORIES.

RETURN to an Order of the Honourable The House of Commons, dated 16 June 1865;—*for*,

GENERAL ABSTRACT, with BALANCE SHEETS, "of the COST of CONVERSION of TIMBER in HER MAJESTY'S DOCKYARDS and of MANUFACTURES in HER MAJESTY'S DOCKYARDS and STEAM FACTORIES at HOME, together with their VALUE as per RATE BOOK, for the Year 1863-4."

Admiralty, 16 June 1865.

C. H. PENNELL, Chief Clerk.

(*Mr. Childers.*)

Ordered, by The House of Commons, *to be Printed,*
16 *June* 1865.

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ADMIRALTY BOARD MINUTE.

MY Lords desire that the accompanying letter from the Accountant General of the Navy, forwarding the Timber Conversion and Manufacturing Balance Sheets for the Year 1863–4, be laid before Parliament.

C. PAGET.

REPORT of ACCOUNTANT GENERAL of the NAVY.

Admiralty, Somerset House, 12 June 1865.

I BEG to forward herewith the Accounts prepared at the several Dockyards and Steam Factories, showing the Cost of Conversion of Timber in Her Majesty's Dockyards, and the Cost of various articles manufactured in the respective Workshops and Steam Factories, together with their value as per Rate Book, for the year 1863-64, in order that the same may be laid before Parliament, in accordance with the course pursued in respect to similar Accounts for previous years.

These Accounts have been prepared at the Yards with the same fulness of detail as similar Accounts for the year 1862–63; and they have been subsequently tabulated in the accompanying Balance Sheets under a generalized and uniform classification in order to admit of a comparison between the Cost of Produce and the Rate Book Value for the articles produced,—an arrangement similar to that adopted in the case of the Accounts for the year 1862-63.

The Rate Books for Timber and for Stores have been revised upon the operations contained in the Balance Sheets for the years 1862–63 and 1863–64, and subsequent Balance Sheets should therefore indicate discrepancies of less amount between the Cost of Produce and the Rate Book Value than those shown in the Accounts for 1863–64, and previous years.

J. BEEBY,
Accountant General.

The Secretary of the Admiralty.

GENERAL ABSTRACT

OF THE

COST OF CONVERSION OF TIMBER IN HER MAJESTY'S DOCKYARDS,

AND OF MANUFACTURES IN HER MAJESTY'S DOCKYARDS

AND STEAM FACTORIES AT HOME,

TOGETHER WITH THEIR VALUE AS PER RATE BOOK,

For the Year 1863-64.

GENERAL ABSTRACT of the Cost of Conversion of Timber in Her Majesty's at Home, for the Year 1863-64; together

DEBTOR.

DOCKYARD.		Page.	COST OF Materials.	Labour.	General Expenditure.	10 per Cent. for Wear and Tear of Machinery, Interest on Plant, and for Supervision.	Total.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
To Deptford -	Conversions of Timber -	2	34,476 7 8	6,830 14 11	681 6 2¾	- - -	41,988 8 9
	Manufacturing Operations -	98	13,962 17 8	6,744 6 11	2,916 17 4	1,852 - -	25,476 1 11
„ Woolwich -	Conversions of Timber -	3	49,535 16 5½	7,303 3 8½	515 8 4	- - -	57,354 8 5
	Manufacturing Operations -	99	27,536 19 4	13,885 13 1	4,954 16 7	3,450 3 6¾	49,827 12 6
	Factory - - ditto -	238	10,436 14 9	6,722 11 2	2,101 1 10	- - -	19,260 7 9
„ Chatham -	Conversions of Timber -	4	58,821 15 6	6,799 10 2	1,295 - 2	- - -	66,916 5 10
	Manufacturing Operations -	100	285,806 16 -¾	41,135 - 1¾	12,692 16 5¾	20,263 8 -	359,898 - 8
„ Sheerness -	Conversions of Timber -	5	22,332 6 1	3,681 10 11	667 16 10	- - -	26,681 13 10
	Manufacturing Operations -	101	26,457 17 8½	11,802 17 9½	3,483 7 2½	3,210 4 4	44,954 7 -
	Factory - - ditto -	238	21,582 - -	10,513 5 -	1,968 7 6	- - -	34,063 12 6
„ Portsmouth -	Conversions of Timber -	6	51,833 14 -	8,063 17 7	1,988 8 8	- - -	61,886 - 3
	Manufacturing Operations -	102	148,116 - 3	44,637 11 6	14,672 11 4	13,271 9 6	220,697 12 7
	Factory - - ditto -	240	28,995 13 9	11,019 6 9	4,299 1 9	- - -	44,314 2 3
„ Devonport -	Conversions of Timber -	7	56,588 14 -¼	7,597 15 5¼	1,897 12 8½	- - -	66,084 2 2
	Manufacturing Operations -	103	144,872 8 6¼	41,963 15 1¼	8,769 2 9¾	13,299 7 7¼	208,904 14 -
	Factory - - ditto -	240	20,758 7 3	7,794 4 4	2,197 13 10	- - -	30,750 5 5
„ Pembroke -	Conversions of Timber -	8	70,161 2 1	6,847 12 1	381 5 11	- - -	77,390 - 1
	Manufacturing Operations -	104	13,592 12 11	10,417 7 2	3,367 4 7	2,048 13 10½	29,425 18 6
Total - - - £.			1,085,868 4 -	253,760 3 9	68,850 - 1¼	57,395 6 10½	1,465,873 14 8

Admiralty,
5 June 1865.

DOCKYARDS, and of MANUFACTURES in HER MAJESTY'S DOCKYARDS and STEAM FACTORIES with their VALUE as per RATE BOOK.

CREDITOR.

DOCKYARD.	Page.	VALUE		COST	
		Of Produce.	Per Rate Book.	In Excess of Rate Book.	Less than Rate Book.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
By DEPTFORD - Conversions of Timber	2	41,988 8 9¾	35,084 3 4½	6,904 5 5¼	—
By DEPTFORD - Manufacturing Operations	98	25,476 1 11	24,212 7 3¼	1,263 14 7¾	—
„ WOOLWICH - Conversions of Timber	3	57,354 8 5½	52,278 4 5¾	5,076 3 11¾	—
„ WOOLWICH - Manufacturing Operations	99	49,827 12 6¾	46,476 9 10	3,351 2 8¾	—
„ WOOLWICH - Factory - - ditto	239	19,260 7 9	20,530 16 1	- - -	1,270 8 4
„ CHATHAM - Conversions of Timber	4	66,916 5 10	59,914 6 11½	7,001 18 10½	—
„ CHATHAM - Manufacturing Operations	100	359,898 - 8¼	336,853 8 10	23,044 11 10¼	—
„ SHEERNESS - Conversions of Timber	5	26,681 13 10	24,446 3 -	2,235 10 10	—
„ SHEERNESS - Manufacturing Operations	101	44,954 7 -½	44,093 15 4½	860 11 8	—
„ SHEERNESS - Factory - - ditto	239	34,063 12 6	33,886 5 8	177 6 10	—
„ PORTSMOUTH - Conversions of Timber	6	61,886 - 3	56,343 17 4	5,542 2 11	—
„ PORTSMOUTH - Manufacturing Operations	102	220,697 12 7	202,705 11 8	17,992 - 11	—
„ PORTSMOUTH - Factory - - ditto	241	44,314 2 3	50,413 3 9	- - -	6,099 1 6
„ DEVONPORT - Conversions of Timber	7	66,084 2 2	59,115 18 7¾	6,968 3 6¼	—
„ DEVONPORT - Manufacturing Operations	103	208,904 14 -½	194,996 16 2½	13,907 17 10	—
„ DEVONPORT - Factory - - ditto	241	30,750 5 5	33,698 2 7	- - -	2,947 17 2
„ PEMBROKE - Conversions of Timber	8	77,390 - 1	68,797 18 9	8,592 1 4	—
„ PEMBROKE - Manufacturing Operations	104	29,425 18 6½	29,651 7 11	- - -	225 9 4½
	£.	1,465,873 14 8¾	1,373,498 17 8¾	102,917 13 4½	10,542 16 4½
		1,373,498 17 8¾		10,542 16 4½	
DIFFERENCE—Cost of Produce in Excess of Rate Book Value,—about 6¾ per cent. - - -	£.	92,374 17 -	£.	92,374 17 -	

J. BEEBY,
Accountant General of the Navy.

ABSTRACT

OF THE

COST OF CONVERSION OF TIMBER IN HER MAJESTY'S DOCKYARDS AT HOME, FOR THE YEAR 1863-64;

ALSO,

THE VALUE OF THE SAME, AS PER RATE BOOK PRICES.

ABSTRACT of the Cost of Conversion of Timber in Her Majesty's Dockyards

DEPTFORD.

DESCRIPTION.	Page.	DEBTOR. Materials.	DEBTOR. Labour.	DEBTOR. General Expenditure.	DEBTOR. Total.	CREDITOR. Cost of Timber and Timber Materials. Converted.	CREDITOR. Cost of Timber and Timber Materials. Reserved.	CREDITOR. Cost of Offal.	CREDITOR. Cost Total.	CREDITOR. Value as per Rate Book.	CREDITOR. Cost in Excess of Rate Book Value.	CREDITOR. Cost Less than Rate Book Value.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SAWPITS.												
English Oak	10	7,323 16 8¼	1,553 13 7	155 7 4¼	9,032 17 7½	4,060 19 7¾	4,810 5 11¼	161 12 -½	9,032 17 7½	7,489 13 7¾	1,543 3 11¾	—
Italian and other Foreign Oaks	11	506 16 1½	87 7 -¼	8 14 8	602 17 9¾	583 7 6¾	1 10 -	18 - 3	602 17 9¾	579 18 8	22 19 1¾	—
Teak, Moulmein	12	12,097 1 2¼	1,449 1 4¼	144 18 1¼	13,691 - 7¾	12,914 17 2¼	687 15 11½	88 7 6	13,691 - 7¾	11,725 7 2¼	1,965 13 5½	—
Mahogany	12	6,831 14 3	996 3 10	99 12 4¼	7,927 10 5¼	6,863 12 8¾	587 - 1	476 17 7½	7,927 10 5¼	6,519 10 8	1,407 19 9¼	—
Other substitutes for Oak	13	1,057 8 11	148 4 6¾	14 16 5¼	1,220 9 11	1,076 6 2¼	120 8 9¾	23 14 11	1,220 9 11	1,098 16 9	121 13 2	—
English Elm	13	1,234 2 8	629 17 9	62 19 9¾	1,927 - 2¾	1,359 3 6¾	557 6 8	10 10 -	1,927 - 2¾	1,437 9 1¼	489 11 1½	—
Canada Elm	14	301 3 4¼	104 6 3	10 8 7¼	415 18 2½	390 - 7	20 17 7½	5 - -	415 18 2½	294 15 4¼	121 2 10¼	—
Firs, of sorts	14	4,667 2 7¾	1,836 8 1½	183 12 9	6,687 3 6¼	6,500 15 10¾	57 1 9	129 5 10½	6,687 3 6¼	5,413 4 10¼	1,273 18 8	—
Ash, English	–	—	—	—	—	—	—	—	—	—	—	—
Cedar	15	54 2 10	8 1 6¼	- 16 1¾	63 - 6	62 4 2	- -	- 16 4	63 - 6	66 19 3¾	- -	3 18 9¾
Beech	–	—	—	—	—	—	—	—	—	—	—	—
Mast Timber	–	—	—	—	—	—	—	—	—	—	—	—
Total £.		34,073 8 8	6,813 4 -	681 6 2¾	41,567 18 10¾	33,811 7 6¼	6,842 6 10	914 4 6½	41,567 18 10¾	34,625 15 6½	6,946 2 2	3 18 9¾
Value, as per Rate Book		—	—	—	—	—	—	— £.	34,625 15 6½	—	3 18 9¾	—
Difference—Cost of Produce in excess of Rate Book Value		—	—	—	—	—	—	— £.	6,942 3 4¼	—	6,942 3 4¼	—
SAWMILLS.												
English Oak	–	—	—	—	—	—	—	—	—	—	—	—
Italian and other Foreign Oaks	–	—	—	—	—	—	—	—	—	—	—	—
Teak, Moulmein	–	—	—	—	—	—	—	—	—	—	—	—
Mahogany	–	—	—	—	—	—	—	—	—	—	—	—
Other substitutes for Oak	–	—	—	—	No separate Account for Timber at this yard for Sawmills.							
English Elm	–	—	—	—	—	—	—	—	—	—	—	—
Canada Elm	–	—	—	—	—	—	—	—	—	—	—	—
Firs, of sorts	–	—	—	—	—	—	—	—	—	—	—	—
Ash, English	–	—	—	—	—	—	—	—	—	—	—	—
Cedar	–	—	—	—	—	—	—	—	—	—	—	—
Spruce, and other Deals	15	402 19 -	17 10 11	- -	420 9 11	420 9 11	- -	- -	420 9 11	458 7 10	- -	37 17 11
Total £.		402 19 -	17 10 11	- -	420 9 11	420 9 11	- -	- -	420 9 11	458 7 10	- -	37 17 11
Value, as per Rate Book		—	—	—	—	—	—	—	— £.	420 9 11	—	—
Difference—Cost in excess of Rate Book Value		—	—	—	—	—	—	—	—	—	—	—
Difference—Cost less than Rate Book Value		—	—	—	—	—	—	—	— £.	37 17 11	—	37 17 11
GRAND TOTAL of Sawpits and Sawmills £.		34,476 7 8	6,830 14 11	681 6 2¾	41,988 8 9¾	34,231 17 5¼	6,842 6 10	914 4 6½	41,988 8 9¾	35,084 3 4½	6,946 2 2	41 16 8¾
Total Value, as per Rate Book		—	—	—	—	—	—	— £.	35,084 3 4½	—	41 16 8¾	—
Difference—Total Cost of Produce in excess of Rate Book Value		—	—	—	—	—	—	— £.	6,904 5 5¼	—	6,904 5 5¼	—

at HOME, for the Year 1863-64; also, the Value of the same, as per Rate Book Prices.

WOOLWICH.

Page.	DEBTOR.				CREDITOR.						
					COST OF				VALUE as per Rate Book.	COST in Excess of Rate Book Value.	COST Less than Rate Book Value.
					Timber and Timber Materials.		Offal.				
	Materials.	Labour.	General Expenditure.	TOTAL.	Converted.	Reserved.		TOTAL.			
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
16	7,085 – 7½	1,146 6 5	72 4 1¼	8,303 11 1¾	3,971 9 1	4,068 18 6¾	263 3 6	8,303 11 1¾	7,794 9 10¾	509 1 3	—
18	4,615 13 –¼	462 11 9½	29 15 7¼	5,108 – 5	4,714 18 11¼	282 19 9¾	110 1 8	5,108 – 5	3,882 3 6¾	1,225 16 10¼	—
20	773 15 8	63 6 4¾	4 2 10¾	841 4 11½	691 10 10	129 – 1½	20 14 –	841 4 11½	567 1 2½	274 3 9	—
20	1,161 15 6¾	136 18 5¾	9 11 4½	1,308 5 5	768 10 11	421 14 6	118 – –	1,308 5 5	1,184 – 9	124 4 8	—
22	137 12 5½	12 14 6¾	– 18 1¾	151 5 2	104 17 10¼	43 5 3¾	3 2 –	151 5 2	108 15 8¼	42 9 5¾	—
24	337 7 –	98 14 9½	7 1 4	443 3 1½	367 5 3½	69 5 10	6 12 –	443 3 1½	303 14 5	139 8 8½	—
–	—	—	—	—	—	—	—	—	—	—	—
26	371 17 –½	119 19 7½	8 2 4¼	499 19 –¼	368 7 11¼	122 11 1	9 – –	499 19 –¼	397 14 2	102 4 10¼	—
–	—	—	—	—	—	—	—	—	—	—	—
28	151 13 5½	16 15 7	1 3 5¾	169 12 6¼	102 4 3¼	66 16 8	– 11 7	169 12 6¼	129 2 5	40 10 1¼	—
–	—	—	—	—	—	—	—	—	—	—	—
28	1,668 17 7	273 17 9	16 9 9	1,959 5 1	1,877 9 7	61 7 3	20 8 3	1,959 5 1	1,823 7 4	135 17 9	—
£.	16,303 12 5	2,331 5 4¾	149 9 –½	18,784 6 10¼	12,966 14 8½	5,265 19 1¾	551 13 –	18,784 6 10¼	16,190 9 5¼	2,593 17 5	—
	—	—	—	—	—	—	— £.	16,190 9 5¼	—	—	—
	—	—	—	—	—	—	— £.	2,593 17 5	—	2,593 17 5	—
16	10,304 14 9½	1,453 12 6¼	105 19 4¾	11,864 6 8¼	4,414 13 4¾	7,107 5 9½	342 7 6	11,864 6 8¼	11,588 13 3½	275 13 4¾	—
18	4,730 17 8¾	418 1 9¼	31 16 –	5,180 15 6	4,934 19 10	127 5 8	118 10 –	5,180 15 6	4,670 9 4	510 6 2	—
20	6,898 16 1¼	583 12 8¼	44 2 1	7,526 10 11	7,165 8 8	156 16 3	204 6 –	7,526 10 11	6,969 12 5	556 18 6	—
20	2,452 9 9	271 19 7¼	20 7 7¼	2,744 16 11½	2,227 2 11½	175 14 –	342 – –	2,744 16 11½	2,881 5 8½	- - -	136 8 9
22	1,052 12 2	83 13 5¾	6 14 10½	1,143 – 6¼	1,060 17 3½	60 6 2¾	21 17 –	1,143 – 6¼	985 7 4	157 13 2¼	—
24	1,077 14 7	297 14 7¾	23 6 10¼	1,398 16 1	1,035 5 3	330 18 10	32 12 –	1,398 16 1	1,332 10 10¾	66 5 2¼	—
24	194 11 –¾	44 4 2¾	3 7 1¾	242 2 5¼	230 1 8¼	3 4 9	8 16 –	242 2 5¼	230 15 11½	11 6 5¾	—
26	5,946 8 6	1,704 1 1	121 19 –½	7,772 8 7½	7,551 8 10½	26 19 9	194 – –	7,772 8 7½	6,843 15 8½	928 12 11	—
–	—	—	—	—	—	—	—	—	—	—	—
28	270 6 2½	26 13 5	2 2 7	299 2 2½	221 15 4½	77 3 8	– 3 2	299 2 2½	257 16 –½	41 6 2	—
30	303 13 1½	88 4 10¼	6 3 8½	398 1 8	398 1 8	- - -	- - -	398 1 8	327 8 4¼	70 13 3¾	—
£.	33,232 4 –¼	4,971 18 3½	365 19 3½	38,570 1 7½	29,239 15 –	8,065 14 11¼	1,264 11 8	38,570 1 7¼	36,087 15 –½	2,618 15 3¾	136 8 9
	—	—	—	—	—	—	— £.	36,087 15 –½	—	136 8 9	—
	—	—	—	—	—	—	— £.	2,482 6 6¾	—	2,482 6 6¾	—
	—	—	—	—	—	—	—	—	—	—	—
£.	49,535 16 5¼	7,303 3 8¼	515 8 4	57,354 8 5½	42,206 9 8½	13,331 14 1	1,816 4 8	57,354 8 5½	52,278 4 5¾	5,212 12 8¾	136 8 9
	—	—	—	—	—	—	— £.	52,278 4 5¾	—	136 8 9	—
	—	—	—	—	—	—	— £.	5,076 3 11¾	—	5,076 3 11¾	—

ABSTRACT of the Cost of Conversion of Timber in Her Majesty's Dockyards at Home, for the Year 1863-64; also, the Value of the same, as per Rate Book Prices—*continued.*

CHATHAM.

DESCRIPTION.	Page.	DEBTOR. Materials.	DEBTOR. Labour.	DEBTOR. General Expenditure.	DEBTOR. Total.	CREDITOR. Cost of Timber and Timber Materials. Converted.	CREDITOR. Cost of Timber and Timber Materials. Reserved.	CREDITOR. Cost of Offal.	CREDITOR. Cost. Total.	CREDITOR. Value as per Rate Book.	CREDITOR. Cost in Excess of Rate Book Value.	CREDITOR. Cost Less than Rate Book Value.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SAWPITS. English Oak	32	4,983 2 11	816 3 7	37 7 3	5,836 13 9	4,610 11 3	1,144 11 9	81 10 9	5,836 13 9	5,163 3 8	673 10 1	—
Italian and other Foreign Oaks	32	7,539 13 6	883 6 4	41 10 5	8,464 10 3	8,089 14 6	269 2 2	105 13 7	8,464 10 3	8,270 8 6½	194 1 8½	—
Teak, Moulmein	34	5,747 8 –	591 19 6	27 18 4	6,367 5 10	5,299 3 9	990 19 1	77 3 –	6,367 5 10	4,930 14 11¾	1,436 10 10¼	—
Mahogany	34	2,202 5 –	361 16 9	12 – 3	2,576 2 –	1,986 3 4	545 – 8	44 18 –	2,576 2 –	2,074 15 8¾	501 6 3¼	—
Other substitutes for Oak	36	87 12 1	18 6 1	– 11 1	106 9 3	82 18 4	21 12 9	1 18 2	106 9 3	68 14 9	37 14 6	—
English Elm	38	928 18 8	246 11 1	12 19 8	1,188 9 5	513 5 5	661 – 9	14 3 3	1,188 9 5	1,042 3 –	146 6 5	—
Canada Elm	–	—	—	—	—	—	—	—	—	—	—	—
Firs, of sorts	40	107 – 5	23 3 6	1 11 6	131 15 5	112 8 4	17 7 10	1 19 3	131 15 5	98 1 3	33 14 2	—
Ash, English	–	—	—	—	—	—	—	—	—	—	—	—
Cedar	42	201 19 4	19 18 11	1 3 6	223 1 9	138 14 7	81 10 3	2 16 11	223 1 9	192 11 6	30 10 3	—
Beech	–	—	—	—	—	—	—	—	—	—	—	—
Mast Timber	44	3,488 10 3	544 16 1	27 13 –	4,060 19 4	3,668 13 –	355 11 7	36 14 9	4,060 19 4	3,468 14 2	592 5 2	—
TOTAL £.		25,286 10 2	3,506 1 10	162 15 –	28,955 7 –	24,501 12 6	4,086 16 10	366 17 8	28,955 7 –	25,309 7 7	3,645 19 5	—
Value, as per Rate Book		—	—	—	—	—	—	— £.	25,309 7 7	—	—	—
Difference—Cost of Produce in excess of Rate Book Value		—	—	—	—	—	—	— £.	3,645 19 5	—	3,645 19 5	—
SAWMILLS. English Oak	32	3,430 3 11	377 8 7	121 19 1	3,929 11 7	2,218 4 5	1,679 17 5	31 9 9	3,929 11 7	3,140 12 8½	788 18 10½	—
Italian and other Foreign Oaks	32	6,187 13 9	424 12 9	164 13 1	6,776 19 7	6,340 16 –	383 16 7	52 7 –	6,776 19 7	7,110 8 9½	- -	333 9 2½
Teak, Moulmein	34	14,352 6 7	972 18 6	339 13 4	15,664 18 5	11,265 15 11	4,298 14 2	100 8 4	15,664 18 5	14,313 16 4¾	1,351 2 –¼	—
Mahogany	34	3,180 13 1	247 14 6	61 9 2	3,489 16 9	1,671 15 7	1,747 3 1	70 18 1	3,489 16 9	3,016 – 10	473 15 11	—
Other substitutes for Oak	36	385 3 11	30 15 1	11 10 1	427 9 1	271 – 7	149 3 3	7 5 3	427 9 1	379 14 8	47 14 5	—
English Elm	38	924 9 4	183 1 3	66 14 2	1,174 4 9	133 2 10	1,034 9 11	6 12 –	1,174 4 9	1,201 14 11⅓	- -	27 10 2½
Canada Elm	38	431 11 2	88 1 –	28 – 10	547 13 –	300 11 8	242 14 5	4 6 11	547 13 –	438 9 5¾	109 3 6¼	—
Firs, of sorts	40	4,145 1 –	927 16 10	324 – 8	5,396 18 6	2,221 15 8	3,146 7 10	28 15 –	5,396 18 6	4,453 12 3½	943 6 2½	—
Ash, English	–	—	—	—	—	—	—	—	—	—	—	—
Cedar	42	498 2 7	40 19 10	14 4 9	553 7 2	193 12 3	349 5 10	10 9 1	553 7 2	550 9 3	2 17 11	—
Spruce, and other Deals	–	—	—	—	—	—	—	—	—	—	—	—
TOTAL £.		33,535 5 4	3,293 8 4	1,132 5 2	37,960 18 10	24,616 14 11	13,031 12 6	312 11 5	37,960 18 10	34,604 19 4½	3,716 18 10½	360 19 5
Value, as per Rate Book		—	—	—	—	—	—	— £.	34,604 19 4½	—	360 19 5	—
Difference—Cost in excess of Rate Book Value		—	—	—	—	—	—	— £.	3,355 19 5½	—	3,355 19 5½	—
Difference—Cost less than Rate Book Value		—	—	—	—	—	—	—	—	—	—	—
GRAND TOTAL of Sawpits and Sawmills £.		58,821 15 6	6,799 10 2	1,295 – 2	66,916 5 10	49,118 7 5	17,118 9 4	679 9 1	66,916 5 10	59,914 6 11½	7,362 18 3½	360 19 5
TOTAL VALUE, as per Rate Book		—	—	—	—	—	—	— £.	59,914 6 11½	—	360 19 5	—
DIFFERENCE—Total Cost of Produce in excess of Rate Book Value		—	—	—	—	—	—	— £.	7,001 18 10½	—	7,001 18 10½	—

ABSTRACT of the Cost of Conversion of Timber in Her Majesty's Dockyards at Home, for the Year 1863-64 ; also, the Value of the same, as per Rate Book Prices—*continued.*

PORTSMOUTH.

DESCRIPTION.	Page.	DEBTOR. Materials.	DEBTOR. Labour.	DEBTOR. General Expenditure.	DEBTOR. Total.	CREDITOR. Cost of — Timber and Timber Materials. Converted.	Timber and Timber Materials. Reserved.	Offal.	Total.	Value as per Rate Book.	Cost in Excess of Rate Book Value.	Cost Less than Rate Book Value.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SAWPITS.												
English Oak	56	10,242 4 11	1,549 16 7	166 10 3	11,958 11 9	7,337 5 9	4,233 18 4	387 7 8	11,958 11 9	11,467 10 10	491 – 11	—
Italian and other Foreign Oaks	58	2,939 16 5	272 4 2	27 10 9	3,239 11 4	2,588 14 10	594 5 6	56 11 –	3,239 11 4	3,238 1 1	1 10 3	—
Teak, Moulmein	60	3,357 2 1	305 5 1	28 17 8	3,691 4 10	2,527 7 3	1,121 14 2	42 3 5	3,691 4 10	3,568 17 9	122 7 1	—
Mahogany	60	4,728 1 4	483 – 1	45 10 11	5,256 12 4	3,032 17 9	2,027 18 11	195 15 8	5,256 12 4	4,663 6 10	593 5 6	—
Other substitutes for Oak	62	1,241 19 11	144 2 3	12 1 3	1,398 3 5	1,053 18 10	329 8 7	14 16 –	1,398 3 5	1,231 8 6	166 14 11	—
English Elm	62	3,760 2 4	1,076 12 3	114 4 6	4,950 19 1	2,536 13 8	2,319 11 5	94 14 –	4,950 19 1	4,063 2 11	887 16 2	—
Canada Elm	64	3 11 7	– 19 2	– 2 5	4 13 2	4 12 9	—	– – 5	4 13 2	5 11 9	—	– 18 7
Firs, of sorts	66	1,146 10 11	247 17 5	21 6 8	1,415 15 –	901 1 1	443 3 6	71 10 5	1,415 15 –	1,386 3 11	29 11 1	—
Ash, English	68	97 5 6	20 11 7	2 6 10	120 3 11	57 13 11	59 19 3	2 10 9	120 3 11	114 12 2	5 11 9	—
Cedar	–	—	—	—	—	—	—	—	—	—	—	—
Beech	69	26 17 –	12 9 –	1 12 1	40 18 1	16 4 –	23 11 9	1 2 4	40 18 1	40 18 1	—	—
Mast Timber	68	1,045 10 6	118 13 8	21 12 9	1,185 16 11	1,046 16 1	126 13 4	12 7 6	1,185 16 11	910 10 5	275 6 6	—
TOTAL £.		28,589 2 6	4,231 11 3	441 16 1	33,262 9 10	21,103 5 11	11,280 4 9	878 19 2	33,262 9 10	30,690 4 3	2,573 4 2	– 18 7
Value, as per Rate Book		—	—	—	—	—	—	— £.	30,690 4 3	—	– 18 7	—
Difference—Cost of Produce in excess of Rate Book Value		—	—	—	—	—	—	— £.	2,572 5 7	—	2,572 5 7	—
SAWMILLS.												
English Oak	56	1,276 14 4	194 8 4	25 17 2	1,496 19 10	789 9 3	649 19 11	57 10 8	1,496 19 10	1,270 5 10	226 14 –	—
Italian and other Foreign Oaks	58	1,319 12 9	139 15 7	50 1 3	1,509 9 7	810 13 1	671 18 11	26 17 7	1,509 9 7	1,424 5 4	85 4 3	—
Teak, Moulmein	60	3,856 7 7	338 1 8	121 4 10	4,315 14 1	3,325 6 11	941 17 3	48 9 11	4,315 14 1	3,981 9 5	334 4 8	—
Mahogany	60	4,255 17 5	416 – 4	163 18 9	4,835 16 6	1,553 5 7	3,132 14 5	149 16 6	4,835 16 6	4,534 7 –	301 9 6	—
Other substitutes for Oak	62	1,448 11 10	179 – 11	56 12 10	1,684 5 7	967 16 9	698 19 10	17 9 –	1,684 5 7	1,367 19 8	316 5 11	—
English Elm	62	514 2 10	115 3 4	40 9 1	669 15 3	409 8 4	251 11 9	8 15 2	669 15 3	494 3 3	175 12 –	—
Canada Elm	64	1,183 3 3	304 4 1	100 15 11	1,588 3 3	648 3 8	917 6 –	22 13 7	1,588 3 3	1,214 1 –	374 2 3	—
Firs, of sorts	66	7,587 11 –	1,776 6 3	775 3 4	10,139 – 7	3,195 11 8	6,520 7 3	423 1 8	10,139 – 7	9,008 10 2	1,130 10 5	—
Ash, English	–	—	—	—	—	—	—	—	—	—	—	—
Cedar	–	—	—	—	—	—	—	—	—	—	—	—
Spruce, and other Deals	69	1,802 10 6	369 5 10	212 9 5	2,384 5 9	2,384 5 9	—	—	2,384 5 9	2,358 11 5	25 14 4	—
TOTAL £.		23,244 11 6	3,832 6 4	1,546 12 7	28,623 10 5	14,084 1 –	13,784 15 4	754 14 1	28,623 10 5	25,653 13 1	2,969 17 4	—
Value, as per Rate Book		—	—	—	—	—	—	— £.	25,653 13 1	—	—	—
Difference—Cost in excess of Rate Book Value		—	—	—	—	—	—	— £.	2,969 17 4	—	2,969 17 4	—
Difference—Cost less than Rate Book Value		—	—	—	—	—	—	—	—	—	—	—
GRAND TOTAL of Sawpits and Sawmills £.		51,833 14 –	8,063 17 7	1,988 8 8	61,886 – 3	35,187 6 11	25,065 – 1	1,633 13 3	61,886 – 3	56,343 17 4	5,543 1 6	– 18 7
TOTAL VALUE, as per Rate Book		—	—	—	—	—	—	— £.	56,343 17 4	—	– 18 7	—
DIFFERENCE—Total Cost of Produce in excess of Rate Book Value		—	—	—	—	—	—	— £.	5,542 2 11	—	5,542 2 11	—

ABSTRACT of the Cost of Conversion of Timber in Her Majesty's Dockyards at Home, for the Year 1863-64; also, the Value of the same, as per Rate Book Prices—*continued.*

SHEERNESS.

Page.	DEBTOR.				CREDITOR.						
					COST OF				VALUE as per Rate Book.	COST in Excess of Rate Book Value.	COST Less than Rate Book Value.
					Timber and Timber Materials.		Offal.	TOTAL.			
	Materials.	Labour.	General Expenditure.	TOTAL.	Converted.	Reserved.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
46	2,150 3 4	391 1 6	3 6 2	2,544 11 –	1,898 5 1	606 15 9	39 10 2	2,544 11 –	2,451 4 6	93 6 6	—
46	483 5 10	58 17 11	– 9 3	542 13 –	488 12 4	49 11 5	4 9 3	542 13 –	426 5 –	116 8 –	—
48	1,155 6 10	125 2 8	1 1 5	1,281 10 11	887 18 5	382 10 8	11 1 10	1,281 10 11	1,218 18 2	62 12 9	—
48	2,304 5 10	387 5 3	2 13 9	2,694 4 10	1,869 15 11	768 8 11	56 – –	2,694 4 10	2,448 11 –	245 13 10	—
50	785 2 4	133 17 –	– 19 6	919 18 10	707 11 4	196 16 7	15 10 11	919 18 10	931 7 9	—	11 8 11
50	622 6 4	173 6 3	1 14 11	797 7 6	261 17 1	525 12 8	9 17 9	797 7 6	688 10 9	108 16 9	—
52	– 5 –	– – 5	—	– 5 5	– 5 3	—	– – 2	– 5 5	– 3 5	– 2 –	—
52	461 9 6	163 16 4	1 9 2	626 15 –	457 17 5	146 10 7	22 7 –	626 15 –	551 4 2	75 10 10	—
54	3 6 –	– 19 9	– – 2	4 5 11	3 17 5	– 3 6	– 5 –	4 5 11	2 2 3	2 3 8	—
–	—	—	—	—	—	—	—	—	—	—	—
–	—	—	—	—	—	—	—	—	—	—	—
54	2,430 10 6	594 2 8	4 10 6	3,029 3 8	2,656 16 5	273 5 3	99 2 –	3,029 3 8	2,385 – 4	644 3 4	—
£.	10,396 1 6	2,028 9 9	16 4 10	12,440 16 1	9,232 16 8	2,949 15 4	258 4 1	12,440 16 1	11,103 7 4	1,348 17 8	11 8 11
	—	—	—	—	—	—	— £.	11,103 7 4	—	11 8 11	—
	—	—	—	—	—	—	— £.	1,337 8 9	—	1,337 8 9	—
46	338 8 5	33 11 7	12 1 7	384 1 7	369 2 1	11 14 4	3 5 2	384 1 7	419 7 –	—	35 5 5
46	439 15 2	55 3 2	16 19 7	511 17 11	448 5 2	60 13 11	2 18 10	511 17 11	557 1 4	—	45 3 5
48	2,863 15 4	200 12 4	83 10 9	3,147 18 5	2,304 4 9	814 3 1	29 10 7	3,147 18 5	2,977 8 6	170 9 11	—
48	2,898 14 9	205 18 7	96 13 8	3,201 7 –	2,117 6 6	1,041 18 5	42 2 1	3,201 7 –	3,085 5 6	116 1 6	—
50	1,467 – 6	126 6 6	51 12 8	1,644 19 8	1,051 4 –	572 1 4	21 14 4	1,644 19 8	1,591 17 5	53 2 3	—
50	464 6 9	119 18 11	47 1 2	631 6 10	126 3 5	490 16 9	14 6 8	631 6 10	622 14 4	8 12 6	—
52	274 13 9	67 12 1	22 11 10	364 17 8	164 8 4	194 10 11	5 18 5	364 17 8	293 8 9	71 8 11	—
52	2,879 6 8	732 8 6	287 – 6	3,898 15 8	2,069 4 10	1,687 14 3	141 16 7	3,898 15 8	3,433 16 1	464 19 7	—
54	1 17 5	– 9 8	– 2 9	2 9 10	2 1 3	– 6 4	– 2 3	2 9 10	1 12 6	– 17 4	—
–	—	—	—	—	—	—	—	—	—	—	—
55	308 5 10	110 19 10	33 17 6	453 3 2	440 – 8	1 10 4	11 12 2	453 3 2	360 4 3	92 18 11	—
£.	11,936 4 7	1,653 1 2	651 12 –	14,240 17 9	9,092 1 –	4,875 9 8	273 7 1	14,240 17 9	13,342 15 8	978 10 11	80 8 10
	—	—	—	—	—	—	— £.	13,342 15 8	—	80 8 10	—
	—	—	—	—	—	—	— £.	898 2 1	—	898 2 1	—
	—	—	—	—	—	—	—	—	—	—	—
£.	22,332 6 1	3,681 10 11	667 16 10	26,681 13 10	18,324 17 8	7,825 5 –	531 11 2	26,681 13 10	24,446 3 –	2,327 8 7	91 17 9
	—	—	—	—	—	—	— £.	24,446 3 –	—	91 17 9	—
	—	—	—	—	—	—	— £.	2,235 10 10	—	2,235 10 10	—

ABSTRACT of the Cost of Conversion of Timber in Her Majesty's Dockyards at Home, for the Year 1863-64; also, the Value of the same, as per Rate Book Prices—*continued.*

DEVONPORT.

Page.	DEBTOR.				CREDITOR.						
					COST OF				VALUE as per Rate Book.	COST in Excess of Rate Book Value.	COST Less than Rate Book Value.
					Timber and Timber Materials.		Offal.	TOTAL.			
	Materials.	Labour.	General Expenditure.	TOTAL.	Converted.	Reserved.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
70	3,819 19 2¼	728 5 10½	133 4 4	4,681 9 4¾	2,330 10 4	2,074 7 7¼	276 11 5½	4,681 9 4¾	4,672 16 8¼	8 12 8½	—
70	745 17 -¼	91 4 9½	15 16 2½	852 18 -¼	621 9 9½	210 14 3¼	20 13 11½	852 18 -¼	696 14 9¾	156 3 2½	—
72	784 6 11	83 13 6	14 15 10	882 16 3	641 14 1½	226 - 10	15 1 3½	882 16 3	781 10 5½	101 5 9½	—
72	3,655 5 7½	511 7 8½	83 9 9¾	4,250 3 1¾	2,534 15 5	1,496 9 -¾	218 18 8	4,250 3 1¾	3,550 18 1½	699 5 -¼	—
74	1,124 2 3¾	122 7 7½	21 3 2½	1,267 13 1¾	887 4 11	351 2 10¼	29 5 4½	1,267 13 1¾	1,036 1 7½	231 11 6¼	
76	233 11 11	59 - -¼	14 9 5¾	307 1 5	225 3 4¼	70 19 8¾	10 18 4	307 1 5	202 17 4¼	104 4 -¾	—
76	8 10 9¼	3 7 4¼	- 8 7¾	12 6 9¼	12 1 1	—	- 5 8¼	12 6 9¼	10 3 11½	2 2 9¾	—
78	694 2 11¾	275 14 1½	45 3 2¼	1,015 - 3½	749 1 3	187 11 6¼	78 7 6¼	1,015 - 3½	805 3 -	209 17 3½	—
-	—	—	—	—	—	—	—	—	—	—	—
80	756 16 6	88 - 9½	17 10 1¼	862 7 4¾	453 19 9½	366 9 8¾	41 17 10½	862 7 4¾	675 14 2¼	186 13 2½	—
-	—	—	—	—	—	—	—	—	—	—	—
80	1,508 2 6	187 3 8½	33 17 -½	1,729 3 3	1,598 4 1½	111 1 4¼	19 17 9¼	1,729 3 3	1,389 15 10½	339 7 4½	—
£.	13,330 15 8¾	2,150 5 6	379 17 10¼	15,860 19 1	10,054 4 2¼	5,094 16 11½	711 17 11¼	15,860 19 1	13,821 16 1	2,039 3 -	—
	—	—	—	—	—	—	— £.	13,821 16 1	—	—	—
	—	—	—	—	—	—	— £.	2,039 3 -	—	2,039 3 -	—
70	8,983 13 1¼	999 5 1¾	291 9 8	10,274 7 11	3,620 14 9	6,168 3 6¼	485 9 7¾	10,274 7 11	9,885 14 1½	388 13 9½	—
70	4,528 3 4¼	324 1 7¾	90 1 6½	4,942 6 6½	3,802 10 9¾	1,005 9 3¾	134 6 5	4,942 6 6½	4,619 8 -¾	322 18 5¾	—
72	7,955 13 4¼	492 8 -½	145 16 10½	8,593 18 3¼	6,171 15 10½	2,078 10 4¾	343 12 -	8,593 18 3¼	6,943 16 3¼	1,650 2 -	—
72	5,428 1 4¾	471 8 -¼	121 18 6¾	6,021 7 11¾	3,090 9 10¾	2,615 5 9¼	315 12 3¾	6,021 7 11¾	5,773 19 5½	247 8 6¼	—
74	2,121 15 11¼	163 19 9¾	43 12 -	2,329 7 9	1,830 6 2	403 19 4¼	95 2 2¾	2,329 7 9	2,359 3 5	—	29 15 8
76	2,449 3 11¼	438 19 3½	126 3 3	3,014 6 5¾	1,735 3 5½	1,172 16 11¾	106 6 -½	3,014 6 5¾	2,521 13 3½	492 13 2¼	—
76	1,341 3 11¼	251 11 9¼	65 13 4	1,658 9 -½	780 14 -¾	825 9 9¼	52 5 2½	1,658 9 -½	1,452 13 -	205 16 -½	—
78	8,231 12 3¼	1,807 5 7¼	505 4 4¼	10,544 2 2¾	5,804 8 8¼	4,114 8 7¼	625 4 11¼	10,544 2 2¾	8,791 14 10¾	1,752 7 4	—
-	—	—	—	—	—	—	—	—	—	—	—
80	359 1 11½	31 6 -¼	8 6 3¼	398 14 3	118 12 4½	256 13 1½	23 8 9	398 14 3	397 12 8½	1 1 6½	—
81	1,859 9 -½	467 4 7	119 9 -	2,446 2 7½	2,446 2 7½	—	—	2,446 2 7½	2,548 7 4	—	102 4 8½
£.	43,257 18 3½	5,447 9 11¼	1,517 14 10¼	50,223 3 1	29,400 18 8½	18,640 16 10	2,181 7 6½	50,223 3 1	45,294 2 6¾	5,061 - 10¾	132 - 4½
	—	—	—	—	—	—	— £.	45,294 2 6¾	—	132 - 4½	—
	—	—	—	—	—	—	— £.	4,929 - 6¼	—	4,929 - 6¼	—
	—	—	—	—	—	—	—	—	—	—	—
£.	56,588 14 -¼	7,597 15 5¼	1,897 12 8½	66,084 2 2	39,455 2 10¼	23,735 13 9½	2,893 5 5¾	66,084 2 2	59,115 18 7¾	7,100 3 10¾	132 - 4½
	—	—	—	—	—	—	— £.	59,115 18 7¾	—	132 - 4½	—
	—	—	—	—	—	—	— £.	6,968 3 6¼	—	6,968 3 6¼	—

ABSTRACT of the Cost of Conversion of Timber in Her Majesty's Dockyards at Home, for the Year 1863-64; also, the Value of the same, as per Rate Book Prices—*continued.*

PEMBROKE.

DESCRIPTION.	Page.	DEBTOR. Materials.	DEBTOR. Labour.	DEBTOR. General Expenditure.	DEBTOR. TOTAL.	CREDITOR. COST OF. Timber and Timber Materials. Converted.	Timber and Timber Materials. Reserved.	Offal.	TOTAL.	VALUE as per Rate Book.	COST in Excess of Rate Book Value.	COST Less than Rate Book Value.	GRAND TOTALS OF ALL THE YARDS. COST of Produce.	VALUE as per Rate Book.	COST in Excess of Rate Book Value.	COST Less than Rate Book Value.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SAWPITS. English Oak	82	16,982 4 –	1,947 1 –	6 15 1	18,936 – 1	13,808 11 6	4,520 11 10	606 16 9	18,936 – 1	15,558 18 8	3,377 1 5	—	61,293 14 9	54,597 17 10¾	6,695 16 10¼	—
Italian and other Foreign Oaks	84	15,164 11 5	1,265 14 2	5 6 2	16,435 11 9	15,010 – 10	1,061 18 2	363 12 9	16,435 11 9	15,049 17 2	1,385 14 7	—	35,246 2 7	32,143 8 10	3,102 13 9	—
Teak, Moulmein	86	9,389 3 8	718 10 1	2 9 5	10,110 3 2	8,725 18 1	1,147 9 3	236 15 10	10,110 3 2	8,748 2 5	1,362 – 9	—	36,865 6 7¼	31,540 12 2	5,324 14 5¼	—
Mahogany	88	5,673 10 10	605 2 9	2 4 7	6,280 18 2	4,394 9 4	1,326 10 1	559 18 9	6,280 18 2	5,443 13 6	837 4 8	—	30,293 16 4	25,884 16 7¼	4,408 19 8¾	—
Other substitutes for Oak	90	934 11 9	96 17 4	– 7 1	1,031 16 2	905 9 11	108 9 3	67 17 –	1,031 16 2	863 11 2	213 5 –	—	6,145 15 10¾	5,343 16 2¾	801 19 8	—
English Elm	90	2,042 8 6	423 18 5	1 18 7	2,468 5 6	1,924 18 9	449 2 1	94 4 8	2,468 5 6	1,918 5 2	550 – 4	—	12,082 6 3¼	9,656 2 8½	2,426 3 6¾	—
Canada Elm	–	—	—	—	—	—	—	—	—	—	—	—	433 3 6¾	310 14 5¾	122 9 1	—
Firs, of sorts	92	317 9 8	76 1 2	– 5 11	393 16 9	335 16 5	51 3 4	6 17 –	393 16 9	256 5 10	137 10 11	—	10,770 5 –	8,907 17 2¼	1,862 7 9¾	—
Ash, English	–	—	—	—	—	—	—	—	—	—	—	—	124 9 10	116 14 5	7 15 5	—
Cedar	94	245 8 10	35 18 11	– 2 –	281 9 9	144 17 –	123 2 9	13 10 –	281 9 9	204 14 10	76 14 11	—	1,599 11 11	1,269 2 3	330 9 8	—
Beech	–	—	—	—	—	—	—	—	—	—	—	—	40 18 1	40 18 1	—	—
Mast Timber	–	—	—	—	—	—	—	—	—	—	—	—	11,964 8 3	9,977 8 1½	1,987 – 1½	—
TOTAL £.		50,799 8 8	5,169 3 10	19 8 10	55,988 1 4	45,250 1 10	8,788 6 9	1,949 12 9	55,988 1 4	48,043 8 9	7,939 12 7	—	206,859 19 1	179,789 8 11¾	27,070 10 1¼	—
Value, as per Rate Book		—	—	—	—	—	—	— £.	48,043 8 9	—	—	—	179,789 8 11¾	—	—	—
Difference—Cost of Produce in excess of Rate Book Value		—	—	—	—	—	—	— £.	7,939 12 7	—	7,939 12 7	—	27,070 10 1¼	—	27,070 10 1¼	—
SAWMILLS. English Oak	82	213 6 4	17 1 5	4 17 11	235 5 8	206 15 11	20 9 7	8 – 2	235 5 8	248 9 7	—	13 3 11	28,184 13 3¼	26,553 2 6½	1,631 10 8¾	—
Italian and other Foreign Oaks	84	83 14 1	7 7 8	1 7 3	92 9 –	85 10 7	4 18 2	2 – 3	92 9 –	91 8 11	1 – 1	—	19,013 18 1½	18,473 1 9¼	540 16 4¼	—
Teak, Moulmein	86	12,173 – 10	723 8 –	157 9 1	13,053 17 11	11,498 12 7	1,190 6 2	364 19 2	13,053 17 11	13,095 9 1	—	41 11 2	52,302 18 –¼	48,281 12 1	4,021 5 11¼	—
Mahogany	88	3,419 – 5	251 14 –	54 7 6	3,725 1 11	2,998 9 3	466 8 –	260 4 8	3,725 1 11	3,619 10 7	105 11 4	—	24,018 7 1¼	22,910 9 1	1,107 18 –¼	—
Other substitutes for Oak	90	50 17 1	2 8 7	– 12 2	53 17 10	48 6 4	– 15 –	4 16 6	53 17 10	39 18 11	13 18 11	—	7,283 – 5¼	6,724 1 5	558 19 –¼	—
English Elm	90	29 4 3	2 4 5	1 1 4	32 10 –	28 6 4	3 1 4	1 2 4	32 10 –	32 – 10	– 9 2	—	6,920 19 4¾	6,204 17 6¾	716 1 10	—
Canada Elm	–	—	—	—	—	—	—	—	—	—	—	—	4,401 5 4¾	3,629 8 2¼	771 17 2½	—
Firs, of sorts	92	3,128 16 –	642 16 4	135 – 10	3,906 13 2	2,651 16 4	1,181 8 4	73 8 6	3,906 13 2	3,309 15 7	596 17 7	—	41,657 18 9¼	35,841 4 8¾	5,816 14 –½	—
Ash, English	–	—	—	—	—	—	—	—	—	—	—	—	2 9 10	1 12 6	– 17 4	—
Cedar	94	173 17 –	11 14 1	2 17 4	188 8 5	124 2 9	55 5 8	9 – –	188 8 5	210 9 –	—	22 – 7	1,439 12 –½	1,416 7 –	23 5 –½	—
Spruce, and other Deals	94	89 17 5	19 13 9	4 3 8	113 14 10	111 15 4	—	1 19 6	113 14 10	102 7 6	11 7 4	—	6,215 17 11½	6,155 6 8¼	60 11 3¼	—
TOTAL £.		19,361 13 5	1,678 8 3	361 17 1	21,401 18 9	17,753 15 5	2,922 12 3	725 11 1	21,401 18 9	20,749 10 –	729 4 5	76 15 8	191,441 – 4¼	176,191 3 6¾	15,249 16 9½	—
Value, as per Rate Book		—	—	—	—	—	—	— £.	20,749 10 –	—	76 15 8	—	176,191 3 6¾	—	—	—
Difference, Cost in excess of Rate Book Value		—	—	—	—	—	—	— £.	652 8 9	—	652 8 9	—	15,249 16 9½	—	15,249 16 9½	—
Difference, Cost less than Rate Book Value		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
GRAND TOTAL of Sawpits and Sawmills £.		70,161 2 1	6,847 12 1	381 5 11	77,390 – 1	63,003 17 3	11,710 19 –	2,675 3 10	77,390 – 1	68,797 18 9	8,668 17 –	76 15 8	398,300 19 5¼	355,980 12 6½	42,320 6 10¾	—
TOTAL VALUE, as per Rate Book		—	—	—	—	—	—	— £.	68,797 18 9	—	76 15 8	—	355,980 12 6½	—	—	—
DIFFERENCE—Total Cost of Produce in excess of Rate Book Value		—		—	—	—	—	— £.	8,592 1 4	—	8,592 1 4	—	—	—	—	—
TOTAL DIFFERENCE—Total Cost of Produce in excess of Rate Book Value		—	—	—	—	—	—	—	—	—	—	— £.	42,320 6 10¾	— £.	42,320 6 10¾	—

J. Beeby,
Accountant General of the Navy.

BALANCE SHEETS

SHOWING THE

COST OF THE CONVERSION OF THE SEVERAL DESCRIPTIONS OF TIMBER

AT THE

SAWPITS AND SAWMILLS

AT THE SEVERAL DOCKYARDS,

For the Year 1863-64;

ALSO,

THE VALUE OF THE SAME AS PER RATE BOOK PRICES.

BALANCE SHEETS

SHOWING THE

COST OF THE CONVERSIONS OF THE VARIOUS DESCRIPTIONS OF TIMBER AT THE SAWPITS AND SAWMILLS AT THE SEVERAL DOCKYARDS,

FOR THE YEAR 1863-64;

ALSO,

THE VALUE OF THE SAME AS PER RATE BOOK PRICES.

DEPTFORD.

ENGLISH OAK.

Dr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	Value.	Total.
	Ft. cube.	£. s. d.	£. s. d.
To Timber, Rough, Contract	40,379	5,189 11 9¼	
„ „ Sided „ -	4,425	858 1 1	
„ „ „ Reserved	5,031¼	861 18 1¾	
„ Thickstuff - - -	482	146 12 2	
„ Plank - - -	413	119 1 5¾	
„ Board - - -	437¾	148 12 –½	
Total Materials - -	51,168	- -	7,323 16 8½
To Labour, viz.:—			
Landing, receiving, &c.	–	260 – 3	
Carting, stacking, &c.	–	513 12 7	
Taking from stacks to pits, &c. - -	–	339 18 8¼	
Sawing - - -	–	440 2 –¾	
			1,553 13 7
To Share of General Expenditure - - -	–	- -	155 7 4½
Total - -	51,168	£.	9,032 17 7½

Cr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.
	Ft. cube.	*s. d. Ft. cube.*	£. s. d.	*s. d. Ft. cube.*	£. s. d.
By Converted Timber—					
30 feet and upwards	1,378	13 10¾	957 13 6	8 10	608 12 4
29 „ to 15 feet -	305	12 10	195 13 3	8 2	124 10 10
14 „ to 5 feet -	1,107¾	11 9	651 8 4	7 6	415 8 1½
Under 5 feet - -	838¼	10 8¼	448 2 5	6 10	286 8 –½
„ Converted Thickstuff -	563½	13 10¾	391 12 4¼	8 2	230 1 11
		Ft. sup.		*Ft. sup.*	
„ „ Plank - -	1,419	2 8¾	834 9 7¾	1 6¾	479 14 –½
„ „ Board - -	837½	1 4½	582 – 1¾	– 10¾	373 – 4½
Total Conversions -	6,449	£.	4,060 19 7¾	–	2,517 15 8
By Reserved Timber -	24,691½	–	4,810 5 11¼	–	4,810 5 11¼
„ Offal Timber sold -	17,539½	–	51 – 6	–	51 – 6
„ „ „ Paving -	2,488	–	110 11 6½	–	110 11 6½
„ Conversions brought down - - -	6,449	–	4,060 19 7¾	–	2,517 15 8
Total Produce - -	51,168	£.	9,032 17 7½	–	7,489 13 7¾
			7,489 13 7¾		
Cost of Produce in Excess of Rate Book Value - - -		£.	1,543 3 11¾		

ITALIAN AND OTHER FOREIGN OAKS.

DEPTFORD.

Dr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	Value.	TOTAL.
	Ft. cube.	£. s. d.	£. s. d.
To Timber, Sided, Contract:			
Tuscan Oak - -	53	9 1 5¼	
Baltimore Oak -	1,803	311 – 4	
To Timber, Reserved:			
Roman Oak - -	99	20 5 11	
Tuscan Oak - -	236½	34 5 3½	
Baltimore Oak -	195	33 7 11½	
To Thickstuff - - -	349	80 12 2	
„ Plank - - - -	75¾	18 3 –¼	
TOTAL Materials - -	2,811¼	- -	506 16 1¼
To Labour, viz.:			
Landing, receiving, &c.	–	14 5 7¾	
Carting, stacking, &c.	–	30 4 3¾	
Taking from stacks to pits - - -	–	18 13 5¾	
Sawing - - -	–	24 3 7	
			87 7 –¼
To Share of General Expenditure - - -	–	- -	8 14 8
TOTAL - -	2,811¼	£.	602 17 9¾

Cr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.
	Ft. cube.	*s. d.* *Ft. cube.*	£. s. d.	*s. d.* *Ft. cube*	£. s. d.
By Converted Timber—					
Roman Oak:					
14 to 5 feet - -	62½	6 10¼	21 8 –	7 5	23 3 6½
Under 5 feet - -	5½	6 2¾	1 14 2¾	6 9	1 17 1½
Tuscan Oak:					
14 to 5 feet - -	43½	6 4½	13 16 3	6 6	14 2 9
Under 5 feet - -	91½	5 9¼	26 8 4¾	5 11	27 1 4½
Baltimore Oak:					
30 feet and upwards	35	8 –½	14 – 10¾	8 –½	14 – 10¾
29 to 15 feet - -	81	7 5	30 – 1	7 5	30 – 1
14 to 5 feet - -	152	6 9½	51 12 3¼	6 9½	51 12 3¼
Under 5 feet - -	112¾	6 2	34 16 1¼	6 2	34 16 1¼
By Converted Thickstuff -	91	8 3¼	37 12 2½	7 10	35 12 –½
		Ft. sup.		*Ft. sup.*	
„ „ Plank - -	943¾	2 1	333 16 1¾	1 11½	315 4 2¾
„ „ Board -	37¼	– 11	18 2 11¾	– 8	12 18 –
TOTAL Conversions -	1,655¾	£.	583 7 6¾	–	560 8 5
By Reserved Timber - -	9	–	1 10 –	–	1 10 –
„ Offal Timber sold -	962½	–	9 16 9	–	9 16 9
„ „ „ for Paving	184	–	8 3 6	–	8 3 6
„ Conversions brought down - - -	1,655¾	–	583 7 6¾	–	560 8 5
TOTAL Produce - -	2,811¼	£.	602 17 9¾	–	579 18 8
			579 18 8		
COST of PRODUCE in Excess of Rate Book Value - - -		£.	22 19 1¾		

TEAK.

DEPTFORD.

Dr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	Value.	Total.
	Ft. cube.	£. s. d.	£. s. d.
To Timber, Sided, Contract	38,214	9,688 7 7	
„ „ „ Reserved	4,130	740 19 1¾	
„ Thickstuff - - -	2,590	820 3 4	
„ Plank - - -	1,758½	491 5 9½	
„ Board - - -	1,013¼	356 5 4	
Total Materials - -	47,706	- -	12,097 1 2¼
To Labour, viz.:			
Landing, receiving, &c.	–	242 10 1¼	
Carting, stacking, &c.	–	479 – 11¼	
Taking from stacks to pits, &c. - -	–	317 – 11	
Sawing - - -	–	410 9 4¾	
			1,449 1 4¼
To Share of General Expenditure - - -	–	- -	144 18 1¼
Total - -	47,706	£.	13,691 – 7¾

Cr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.
	Ft. cube.	*s. d. Ft. cube.*	£. s. d.	*s. d. Ft. cube.*	£. s. d.
By Converted Timber—					
49 to 30 feet - -	2,799½	9 5¾	1,327 4 4½	8 2	1,143 2 7
29 to 15 feet - -	3,268⅓	8 9	1,430 7 3¼	7 7	1,239 6 1½
14 to 5 feet - -	2,834¾	8 –¼	1,137 3 5	6 11	980 7 –¼
Under 5 feet - -	1,291	7 3½	470 16 2	6 3	403 8 9
By Converted Thickstuff -	8,317	9 5¾	3,943 – 4¾	7 7	3,153 10 7
		Ft. sup.		*Ft. sup.*	
„ „ Plank -	7,403	2 3¼	2,969 16 –	1 11½	2,550 12 7½
„ „ Board -	3,451½	– 9½	1,636 9 6¾	– 8½	1,478 16 –¾
Total Conversions -	29,365¼	£.	12,914 17 2¼	–	10,949 3 8¾
By Reserved Timber -	3,793	–	687 15 11½	–	687 15 11½
„ Offal Timber sold -	14,547¾	–	88 7 6	–	88 7 6
„ Conversions brought down - - -	29,365¼	–	12,914 17 2¼	–	10,949 3 8¾
Total Produce - -	47,706	£.	13,691 – 7¾	–	11,725 7 2¼
			11,725 7 2¼		
Cost of Produce in Excess of Rate Book Value - -		£.	1,965 13 5½		

MAHOGANY.

DEPTFORD.

Dr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	Value.	Total.
	Ft. cube.	£. s. d.	£. s. d.
To Timber, Sided, Contract:			
Spanish Mahogany -	884	262 19 9½	
Honduras „ -	27,178	5,571 9 9½	
Mexican „ -	862	183 3 6	
To Timber, Reserved:			
Spanish Mahogany -	168	43 7 10	
Honduras „ -	2,729¼	506 5 2	
Mexican „ -	34	7 3 2	
To Thickstuff - - -	617	165 15 10	
„ Plank - - -	218¼	58 16 9½	
„ Board - - -	102	32 12 4½	
Total Materials - -	32,792½	- -	6,831 14 3
To Labour, viz.:			
Landing, receiving, &c.	–	166 18 2	
Carting, stacking, &c.	–	329 5 4¾	
Taking from stacks to pits, &c. - -	–	217 17 10	
Sawing - - -	–	282 2 5¼	
			996 3 10
To Share of General Expenditure - - -	–	- -	99 12 4¼
Total - -	32,792½	£.	7,927 10 5¼

Cr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.
	Ft. cube.	*s. d. Ft. cube.*	£. s. d.	*s. d. Ft. cube.*	£. s. d.
By Converted Timber—					
Spanish Mahogany:					
14 to 5 feet - -	25	10 2¾	12 15 9¼	8 1	10 2 1
Under 5 feet -	143	9 3½	66 10 1½	7 8	54 16 4
Honduras Mahogany:					
30 feet and upwards	532½	9 3	246 8 8	7 1	188 11 10½
29 to 15 feet -	1,476	8 6½	630 10 6¾	6 9	498 3 –
14 to 5 feet -	1,754	7 10	686 16 10	6 5	562 14 10
Under 5 feet -	717	7 1½	255 4 11	6 2	221 1 6
Mexican Mahogany:					
29 to 15 feet -	15	6 –½	4 10 7¾	7 –	5 5 –
14 to 5 feet -	51½	5 6½	14 3 11	6 8	17 1 8
Under 5 feet -	7	5 –½	1 15 3	6 4	2 4 4
By Converted Thickstuff -	3,413	8 11	1,518 14 –½	6 9¼	1,157 10 –
		Ft. sup.		*Ft. sup.*	
„ „ Plank -	5,774¾	1 7¾	2,271 16 2¼	1 4	1,857 1 10½
„ „ Board -	2,412¾	– 10½	1,154 5 9¾	– 8	881 – 5½
Total Conversions -	16,321¼	£.	6,863 12 8¾	–	5,455 12 11½
By Reserved Timber -	3,087	–	587 – 1	–	587 – 1
„ Offal Timber sold -	13,384½	–	476 17 7½	–	476 17 7½
„ Conversions brought down - - -	16,321¼	–	6,863 12 8¾	–	5,455 12 11¼
Total Produce - -	32,792½	£.	7,927 10 5¼	–	6,519 10 8
			6,519 10 8		
Cost of Produce in Excess of Rate Book Value - -		£.	1,407 19 9¼		

OTHER SUBSTITUTES FOR OAK.

DEPTFORD.

Dr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	Value.	Total.
	Ft. cube.	£. s. d.	£. s. d.
To Timber, Sided, Contract:			
Greenheart	1,624	306 13 3½	
Santa Maria	879	217 1 1½	
African	848	188 9 5¼	
To Timber, Reserved:			
Greenheart	358	64 15 1	
Santa Maria	230½	48 15 5	
African	270	54 14 –	
To Thickstuff	613	164 12 3	
„ Plank	44¼	12 8 3¾	
Total Materials	4,866¾	– –	1,057 8 11
To Labour, viz.:			
Landing, receiving, &c.	–	25 2 9½	
Carting, stacking, &c.	–	48 17 4¼	
Taking from stacks to pits, &c.	–	32 6 10½	
Sawing	–	41 17 6½	
			148 4 6¾
To Share of General Expenditure	–	– –	14 16 5¼
Total	4,866¾	£.	1,220 9 11

Cr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.
	Ft. cube.	*s. d. Ft. cube.*	£. s. d.	*s. d. Ft. cube.*	£. s. d.
By Converted Timber—					
Greenheart:					
30 feet and upwards	323	7 8	123 15 10⅜	7 1	114 7 11
29 to 15 feet	69½	7 1	24 11 6¼	6 9	23 9 1½
14 to 5 feet	57	6 6	18 9 8¼	6 5	18 5 9
Under 5 feet	8	5 10¾	2 7 2	6 2	2 9 4
Santa Maria:					
30 feet and upwards	231	8 11½	103 11 7¾	8 11½	103 11 7¾
29 to 15 feet	259½	8 3¼	107 8 1¼	8 3¼	107 8 1¼
14 to 5 feet	12	7 7	4 11 –½	7 7	4 11 –½
Under 5 feet	71	6 10¾	24 9 9¼	6 10¾	24 9 9¼
African:					
29 to 15 feet	15	11 4½	8 10 8½	7 9	5 16 3
14 to 5 feet	228½	10 5½	119 3 9¼	7 1	80 18 6½
Under 5 feet	95¾	9 5¾	45 8 1	6 6	31 2 4½
By Converted Thickstuff	896	7 9¼	348 8 7¼	6 11¼	310 16 7
		Ft. sup.		*Ft. sup.*	
„ „ Plank	351	1 11¼	132 9 11¾	1 8¾	117 16 6¼
„ „ Board	22¾	1 4¾	13 – 2½	1 –¼	9 10 –⅝
Total Conversions	2,640	£.	1,076 6 2¼	–	954 13 –¼
By Reserved Timber	627	–	120 8 9¾	–	120 8 9¾
„ Offal Timber sold	1,599¾	–	23 14 11	–	23 14 11
„ Conversions brought down	2,640	–	1,076 6 2¼	–	954 13 –¼
Total Produce	4,866¾	£.	1,220 9 11	–	1,098 16 9
			1,098 16 9		
Cost of Produce in Excess of Rate Book Value		£.	121 13 2		

ENGLISH ELM.

DEPTFORD.

Dr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	Value.	Total.
	Ft. cube.	£. s. d.	£. s. d.
To Timber, Rough, Contract	14,903	707 17 10	
„ „ Reserved	3,893	252 15 –	
„ Thickstuff	760½	110 18 1½	
„ Plank	896	130 19 2½	
„ Board	189¼	31 12 6	
Total Materials	20,641¾	– –	1,234 2 8
To Labour, viz.:			
Landing, receiving, &c.	–	105 8 5½	
Carting and stacking	–	208 3 11	
Taking from stacks to pits, &c.	–	137 16 6½	
Sawing	–	178 8 10	
			629 17 9
To Share of General Expenditure	–	– –	62 19 9¾
Total	20,641¾	£.	1,927 – 2¾

Cr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.
	Ft. cube.	*s. d. Ft. cube.*	£. s. d.	*s. d. Ft. cube.*	£. s. d.
By Converted Timber—					
30 feet and upwards	139	6 4½	44 2 3½	3 10	26 12 10
29 to 15 feet	190	5 10¼	55 13 2¾	3 8	34 16 8
14 to 5 feet	588¼	5 4½	157 19 5½	3 6	102 18 10½
Under 5 feet	432¾	4 10½	105 12 11½	3 4	72 2 6
By Converted Thickstuff	756⅓	6 4¼	240 1 9	3 8	138 13 10
		Ft. sup.		*Ft. sup.*	
„ „ Plank	1,330	1 4½	356 14 8½	– 10½	233 16 4¾
„ „ Board	1,257	– 5¼	398 19 2¾	– 3¼	260 11 4
Total Conversions	4,693⅓	£.	1,359 3 6¾	–	869 12 5¼
By Reserved Timber	8,415	–	557 6 8	–	557 6 8
„ Offal Timber sold	7,533	–	10 10 –	–	10 10 –
„ Conversions brought down	4,693⅓	–	1,359 3 6¾	–	869 12 5¼
Total Produce	20,641¾	£.	1,927 – 2¾	–	1,437 9 1¼
			1,437 9 1¼		
Cost of Produce in Excess of Rate Book Value		£.	489 11 1½		

CANADA ELM.

DEPTFORD.

Dr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	Value.	Total.
	Ft. cube.	£. s. d.	£. s. d.
To Timber, Sided, Contract	3,349	292 9 7¼	
„ „ Reserved	26	1 16 3	
„ Thickstuff	16	1 14 8	
„ Plank	41¾	4 17 4	
„ Board	2	– 5 6	
Total Materials	3,434¾	– –	301 3 4¼
To Labour, viz.:			
Landing, receiving, &c.	–	17 9 1¾	
Carting and stacking, &c.	–	34 9 9¼	
Taking from stacks to pits, &c.	–	22 16 4½	
Sawing	–	29 10 11½	
			104 6 3
To Share of General Expenditure	–	– –	10 8 7¼
Total	3,434¾	£.	415 18 2½

Cr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.
	Ft. cube.	*s. d. Ft. cub.*	£. s. d.	*s. d. Ft.cube.*	£. s. d.
By Converted Timber—					
29 to 15 feet	124	4 7½	28 14 7¼	3 –	18 12 –
14 to 5 feet	202	4 3	42 18 –½	2 10	28 12 4
By Converted Thickstuff	28	5 –	7 – 6½	3 –	4 4 –
		Ft. sup.		*Ft. sup.*	
„ „ Plank	1,145¾	1 –½	243 7 1½	– 9	173 13 9¼
„ „ Board	271	– 6¼	68 – 3¼	– 4	43 15 7½
Total Conversions	1,770¾	£.	390 – 7	–	268 17 8¾
By Reserved Timber	251½	–	20 17 7½	–	20 17 7½
„ Offal Timber sold	1,412½	–	5 – –	–	5 – –
„ Conversions brought down	1,770¾	–	390 – 7	–	268 17 8¾
Total Produce	3,434¾	£.	415 18 2½	–	294 15 4¼
			294 15 4¼		
Cost of Produce in Excess of Rate Book Value		£.	121 2 10¼		

FIRS OF SORTS.

DEPTFORD.

Dr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	Value.	Total.
	Ft. cube.	£. s. d.	£. s. d.
To Timber, Sided, Contract:			
Dantzic Fir	15,087	1,010 16 6¾	
Riga Fir	6,907	495 – –	
Pitch Pine	1,632	117 1 11	
Red Pine	9,222	773 2 2½	
Yellow Pine	19,101	1,429 7 9¾	
To Timber, Reserved:			
Dantzic Fir	171	11 6 9	
Riga Fir	31	2 3 10	
Pitch Pine	6	– 8 6	
Red Pine	38	3 3 –	
Yellow Pine	530	37 9 2	
To Thickstuff	1,378¾	127 8 10¾	
„ Plank	4,985¼	488 5 9¾	
„ Board	1,382	171 8 2¼	
Total Materials	60,471	– –	4,667 2 7¾
To Labour, viz.:			
Landing, receiving, &c.	–	307 6 10	
Carting and stacking	–	606 19 3	
Taking from stacks to pits, &c.	–	401 17 7½	
Sawing	–	520 4 5	
			1,836 8 1½
To Share of General Expenditure	–	– –	183 12 9
Total	60,471	£.	6,687 3 6¼

Cr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.
	Ft. cube.	*s. d. Ft. cube.*	£. s. d.	*s. d. Ft.cube.*	£. s. d.
By Converted Timber—					
Dantzic Fir:					
30 feet and upwards	180	2 11½	26 12 8½	2 5	21 15 –
29 to 15 feet	1,596½	2 8¾	218 1 2¾	2 4	186 5 2
14 to 5 feet	4,958½	2 6	620 15 10¼	2 3	557 16 –¾
Under 5 feet	194½	2 3¼	22 2 9¼	2 2	21 1 5
Riga Fir:					
30 feet and upwards	35	3 9	6 11 4½	2 7	4 10 5
29 to 15 feet	56	3 5½	9 14 –½	2 6	7 – –
14 to 5 feet	203	3 2	32 4 9½	2 5	24 10 7
Under 5 feet	34½	2 10½	4 18 10¾	2 3	3 17 –¾
Pitch Pine:					
14 to 5 feet	18	3 6½	3 3 10	2 5	2 3 6
Under 5 feet	7	3 2¾	1 2 7	2 3	– 15 9
Red Pine:					
29 to 15 feet	95	3 9½	17 19 6	2 9	13 1 3
14 to 5 feet	289¼	3 5½	50 3 4¾	2 8	38 11 4
Under 5 feet	122¾	3 1¾	19 7 1	2 7	15 17 1¼
Yellow Pine:					
29 to 15 feet	108	3 3½	17 15 1¾	2 8	14 8 –
14 to 5 feet	77	3 –½	11 12 1¼	2 7	9 18 11
Under 5 feet	72¼	2 8¾	9 17 11¾	2 6	9 – 7½
By Thickstuff	4,960¾	3 6	866 17 1¾	2 5½	608 6 1¾
		Ft. sup.		*Ft. sup.*	
„ Plank	10,838½	– 9	1,717 13 1¾	– 7	1,364 19 9¼
„ Board	15,677	– 3½	2,844 2 4	– 2¾	2,322 19 1½
Total Conversions	39,523	£.	6,500 15 10¾	–	5,226 17 2¾
By Reserved Timber	806	–	57 1 9	–	57 1 9
„ Offal Timber sold	20,142	–	129 5 10½	–	129 5 10½
„ Conversions brought down	39,523	–	6,500 15 10¾	–	5,226 17 2¾
Total Produce	60,471	£.	6,687 3 6¼	–	5,413 4 10¼
			5,413 4 10¼		
Cost of Produce in Excess of Rate Book Value		£.	1,273 18 8		

CEDAR.

DEPTFORD.

Dr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	Value.	Total.
	Ft. cube.	£. s. d.	£. s. d.
To Timber, Sided, Contract	251	51 9 1	
„ „ „ Reserved	10	1 6 8	
„ Thickstuff	5	1 7 1	
Total Materials	266	- -	54 2 10
To Labour, viz.:			
Landing, receiving, &c.	-	1 7 -¼	
Carting, staking, &c.	-	2 13 4¾	
Taking from stacks to pits, &c.	-	1 15 4¼	
Sawing	-	2 5 9	
			8 1 6¼
To Share of General Expenditure	-	-	- 16 1¾
Total	266	£.	63 - 6

Cr. PARTICULARS.	SAWPITS AND SAWMILLS. Quantity.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.
	Ft. cube.	*s. d. Ft. cube.*	£. s. d.	*s. d. Ft. cube.*	£. s. d.
By Converted Timber:					
Under 5 feet	27¼	4 8½	6 8 3¼	6 1	8 5 9¼
By Converted Thickstuff	140¾	6 1½	43 1 8¼	6 7	42 6 7
		Ft. sup.		*Ft. sup.*	
„ „ Plank	48¼	1 4¼	12 9 7¾	1 8	15 4 11½
„ „ Board	¾	- 7	- 4 6¾	- 8½	- 5 8
Total Conversions	217	£.	62 4 2	-	66 2 11¾
By Offal Timber sold	49	-	- 16 4	-	- 16 4
„ Conversions brought down	217	-	62 4 2	-	66 2 11¾
Total Produce	266	£.	63 - 6	-	66 19 3¾
					63 - 6
Cost of Produce Less than Rate Book Value				£.	3 18 9¾

SPRUCE DEALS.

DEPTFORD.

Dr. PARTICULARS.	SAWMILLS. Quantity.	Value.	Total.
	Ft. running.	£. s. d.	£. s. d.
To Spruce Deals, as per Contract	29,484	402 19 -	
Total Materials	29,484	- -	402 19 -
To Labour, viz:			
Landing, receiving, &c.	- -	7 18 4	
Carting, stacking, &c.	- -	5 12 10	
Taking from stacks to mills, &c.	- -	1 11 9	
Sawing	- -	2 8 -	
			17 10 11
Total	29,484	£.	420 9 11

Cr. PARTICULARS.	Thickness.	SAWMILLS. Quantity.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.
	Inches.	*Feet running.*	*s. d. per 100 ft. running.*	£. s. d.	*s. d. per 100 ft. running.*	£. s. d.
By Converted Deals	2	1,200	18 2¼	10 18 3	18 2¼	10 18 3
	1½	29,042	15 10¼	230 4 4	17 -	246 17 1½
	1¼	11,776	13 6¼	79 12 2	14 8	86 7 1
	1	5,985	11 -½	33 - 10	12 2	36 8 2
	¾	13,524	8 4¼	56 9 10	9 6	64 4 9
	⅝	1,188	7 -½	4 3 7	9 6	5 12 10
	½	1,008	5 8¼	2 17 4	6 10	3 8 10
	⅜	996	4 4½	2 3 7	6 10	3 8 -½
By Converted Deals, feather-edged	-	240	8 4¼	1 - -	9 6	1 2 9
Total Produce	-	- -	£.	420 9 11	-	458 7 10
						420 9 11
Cost of Produce Less than Rate Book Value					£.	37 17 11

ENGLISH OAK - - - - - - - - -

WOOLWICH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. *s.* *d.*	£. *s.* *d.*	*Ft. cube.*	£. *s.* *d.*	£. *s.* *d.*	*Ft. cube.*	£. *s.* *d.*
To Timber, Rough, Contract -	26,090	3,736 5 –¼	- -	46,271	6,740 10 11¾			
„ Sided „ - -	15,068	2,756 15 1¼	- -	11,467	2,188 2 3½			
„ Reserved - -	4,269	537 14 5¾	- -	7,117	897 18 10¾			
To Thickstuff - - - -	50	16 12 –	- -	127	37 5 –¼			
„ Plank - - - - -	165	37 14 –¼	- -	2,066	440 17 7			
Total Materials - -	45,642	- -	7,085 – 7½	66,988	- -	10,304 14 9¼	112,630	17,389 15 4¾
To Labour, viz.:								
Landing, receiving, &c. -	–	150 16 5	- -	–	218 5 8¾			
Carting, stacking, &c. - -	–	192 3 10¾	- -	–	278 3 1½			
Taking from stacks to pits, &c.	–	351 14 4¼	- -	–	516 5 9			
Sawing - - - - -	–	451 11 9	- -	–	440 17 11¼			
			1,146 6 5			1,453 12 6¼	–	2,599 18 11¼
To Share of General Expenditure	–	- -	72 4 1¼	–	- -	105 19 4¾	–	178 3 6
Total - -	45,642	- - £.	8,303 11 1¾	66,988	- -	11,864 6 8¼	112,630	20,167 17 10

- - - - - - - - - - - ENGLISH OAK.

WOOLWICH. *Cr.*

PARTICULARS.	SAWPITS.					SAWMILLS.					TOTAL at Pits and Mills.	
	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost.	Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	£. *s. d.*	*s. d. Ft.cub.*	£. *s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	£. *s. d.*	*s. d. Ft.cub.*	£. *s. d.*	£. *s. d.*	£. *s. d.*
By Converted Timber:												
70 feet and upwards	104	11 8	60 12 11½	10 6	54 12 –	242	10 6	127 3 9¼	10 3	124 – 6		
69 to 50 feet -	52	10 10¾	28 6 –½	9 7	24 18 4	295	9 9¾	144 12 9	9 7	141 7 1		
49 to 30 „ -	132	10 1½	66 14 3	8 10	57 6 –	677	9 1¼	308 7 5	8 10	299 – 2		
29 to 15 „ -	2,112	9 4	985 5 10	8 2	862 8 –	2,241	8 5	942 4 11½	8 2	915 1 6		
14 to 5 „ -	4,178	8 6½	1,786 13 11½	7 6	1,566 15 –	2,984	7 8½	1,150 1 10¼	7 6	1,119 – –		
Under 5 „ -	2,194	7 9¼	852 19 1¼	6 10	749 9 4	1,954	7 –	684 12 11	6 10	667 12 4		
By Converted Thickstuff	13	10 10¾	7 1 6	7 6	4 17 6	43	9 9¾	21 1 7¾	8 2	17 11 2		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank -	349	2 8	181 8 9¼	2 –¼	140 7 –	2,003	2 3	912 7 2¼	1 10	744 9 9		
„ „ Board -	4	1 5½	2 6 7¾	1 1	1 14 8	253	1 –½	124 – 10¾	– 11¼	110 17 6		
TOTAL Conversions -	9,138	–	3,971 9 1	–	3,462 7 10	10,692	–	4,414 13 4¾	–	4,139 – –	8,386 2 5¾	7,601 7 10
By Reserved Timber -	18,068	–	4,045 12 6¾	–	- - -	29,027	–	7,098 3 10½				
„ „ Plank -	105	–	23 6 –	–	- - -	30	–	6 14 5				
„ „ Board -	–	–	- -	–	- - -	9	–	2 7 6				
TOTAL Reserved -	18,173	–	4,068 18 6¾	–	4,068 18 6¾	29,066	–	7,107 5 9½	–	7,107 5 9½	11,176 4 4¼	11,176 4 4¼
By Offal Timber sold, &c.	18,331	–	263 3 6	–	263 3 6	27,230	–	342 7 6	–	342 7 6	605 11 –	605 11 –
„ Conversions brought down - -	9,138	–	3,971 9 1	–	3,462 7 10	10,692	–	4,414 13 4¾	–	4,139 – –	8,386 2 5¾	7,601 7 10
TOTAL Produce -	45,642	£.	8,303 11 1¾	–	7,794 9 10¾	66,988	–	11,864 6 8¼	–	11,588 13 3½	20,167 17 10	19,383 3 2¼
			7,794 9 10¾					11,588 13 3½			19,383 3 2¼	
COST of PRODUCE in Excess of Rate Book Value - -		£.	509 1 3	–	- - -	–	–	275 13 4¾	–	- -	784 14 7¾	

ITALIAN AND OTHER FOREIGN OAKS. - - - -

WOOLWICH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. *s.* *d.*	£. *s.* *d.*	*Ft. cube.*	£. *s.* *d.*	£. *s.* *d.*	*Ft. cube.*	£. *s.* *d.*
To Timber, Sided, Contract:								
Tuscan Oak - - -	8,245	2,277 18 6¼	- -	5,098	1,379 6 6¼			
Roman - - - -	2,048	520 16 1	- -	2,163	547 18 3½			
Sicilian - - - -	250	67 10 –	- -	167	44 8 3½			
American - - - -	3,718	874 16 5½	- -	3,523	812 11 10¼			
Spanish - - - -	136	30 12 8½	- -	366	81 3 10			
French - - - -	1,192	213 5 1	- -	1,649	298 15 1			
Dutch - - - -	233	39 12 2½	—	–	—			
Baltimore - - - -	–	- -	- -	2,805	476 17 –			
To Timber, Reserved:								
Tuscan - - - -	1,323	246 9 11½	- -	134	25 19 1			
Roman - - - -	300	60 14 4	- -	47	7 19 1¼			
American - - - -	780	144 6 4	- -	474	81 8 10¾			
Spanish - - - -	45	8 1 3½	- -	233	33 12 11			
French - - - -	89	14 8 5	- -	88	14 13 4			
Dutch - - - -	185	29 11 5	—	–	—			
Baltimore - - - -	–	- -	- -	125	19 1 2			
To Thickstuff - - - -	208	72 16 –	- -	2,016	653 5 7¼			
„ Plank - - - - -	60	14 14 2½	- -	1,213	253 16 9¼			
Total Materials - - -	18,812	- -	4,615 13 –¼	20,101	- -	4,730 17 8¾	38,913	9,346 10 9
To Labour, viz.:								
Landing, receiving, &c. -	–	57 13 9	- -	–	57 10 –½			
Carting, stacking, &c. - -	–	73 8 6½	- -	–	73 5 9			
Taking from stacks to pits, &c.	–	144 18 11¼	- -	–	154 19 10¾			
Sawing - - - - -	–	186 10 6¾	- -	–	132 6 1			
			462 11 9½			418 1 9¼	–	880 13 6¾
To Share of General Expenditure	–	- -	29 15 7¼	–	- -	31 16 –	–	61 11 7¼
Total - - -	18,812	£.	5,108 – 5	20,101	- -	5,180 15 6	38,913	10,288 15 11

- - - - ITALIAN AND OTHER FOREIGN OAKS.

WOOLWICH. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
Tuscan:												
49 to 30 feet -	107	10 10½	58 3 4¼	7 8	41 - 4	260	9 5¼	122 13 6¾	7 8	99 13 4		
29 to 15 „ -	3,706	10 -	1,859 13 6¼	7 1	1,312 10 10	2,171	8 8¾	945 11 3½	7 1	768 17 11		
14 to 5 „ -	1,284	9 2¼	590 12 5	6 6	417 6 -	941	7 11⅝	375 13 10½	6 6	305 16 6		
Under 5 „ -	305	8 4½	127 10 10	5 11	90 4 7	56	7 3¼	20 6 6¾	5 11	16 11 4		
Roman:												
49 to 30 feet -	34	10 2¾	17 7 11½	8 9	14 17 6	-	-	—	-	—		
29 to 15 „ -	903	9 5½	426 10 4¼	8 1	364 19 3	1,164	8 3¼	481 12 10½	8 1	470 9 -		
14 to 5 „ -	290	8 8	125 11 3	7 5	107 10 10	258	7 7	97 17 2½	7 5	95 13 6		
Under 5 „ -	88	7 10¾	34 12 9	6 9	29 14 -	25	6 10¾	8 12 5	6 9	8 8 9		
Sicilian:												
29 to 15 feet -	86	12 5¾	53 12 6¼	7 1	30 9 2	78	9 2½	35 18 10½	7 1	27 12 6		
14 to 5 „ -	22	11 3¼	12 11 6	6 6	7 3 -	24	8 5½	10 2 9	6 6	7 16 -		
Under 5 „ -	8	10 4¾	4 3 1¾	5 11	2 7 4	-	-	—	-	—		
American:												
49 to 30 feet -	-	-	- - -	-	- - -	299	9 4¾	140 7 4¾	9 1	135 15 11		
29 to 15 „ -	427	10 6¾	225 7 9	8 5	179 13 11	365	8 8	158 3 5½	8 5	150 3 4		
14 to 5 „ -	986	9 8	477 1 9	7 8	377 19 4	751	7 11½	298 6 6¼	7 8	287 17 8		
Under 5 „ -	312	8 9½	137 4 9¾	7 -	109 4 -	715	7 2¾	258 4 1	7 -	250 5 -		
Spanish:												
29 to 15 feet -	-	-	- - -	-	- - -	32	10 1	16 2 3	7 8	12 5 4		
14 to 5 „ -	27	9 10½	13 6 6	7 -	9 9 -	85	9 2¾	39 4 8	7 -	29 15 -		
Under 5 „ -	43	8 11¾	19 5 10	6 5	13 15 11	143	8 4¾	60 - 1	6 5	45 17 7		
French:												
29 to 15 feet -	114	9 1½	52 1 2¼	6 8	38 - -	77	8 10	34 1 2	6 8	25 13 4		
14 to 5 „ -	422	8 4½	176 13 -½	6 2	130 2 4	721	8 1½	292 6 1¼	6 2	222 6 2		
Under 5 „ -	21	7 7¼	7 19 10	5 7	5 17 3	29	7 4½	10 13 9½	5 7	8 1 11		
Dutch:												
14 to 5 feet -	45	9 2¾	20 14 11¼	6 2	13 17 6	—	-	—	-	—		
Under 5 „ -	81	8 4½	33 18 11¾	5 11	23 19 3	—	-	—	-	—		
Baltimore:												
29 to 15 feet -	-	-	- - -	-	- - -	571	5 11	169 2 6¼	6 6	185 11 6		
14 to 5 „ -	-	-	- - -	-	- - -	166	5 5¼	45 1 4½	6 2	51 3 8		
Under 5 „ -	-	-	- - -	-	- - -	398	4 11¼	98 4 8¼	5 11	117 14 10		
By Converted Thickstuff	47	12 3¾	28 18 11	7 8	18 - 4	573	10 1¼	289 13 11	7 8	219 13 -		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank -	397	2 11	208 7 1	2 1	148 8 5	2,423	1 11	889 9 8	1 10	847 - 5		
„ „ Board -	6	1 5¼	3 8 8¼	1 1	2 12 -	83	1 -½	37 8 8¾	- 11½	34 10 2		
TOTAL Conversions	9,761	-	4,714 18 11¼	-	3,489 2 1	12,408	-	4,934 19 10	-	4,424 13 8	9,649 18 9¼	7,913 15 9
By Reserved Timber -	1,569	-	282 19 9¾	-	282 19 9¾	773	-	127 5 8	-	127 5 8	410 5 5¾	410 5 5
„ Offal Timber sold -	7,482	-	110 1 8	-	110 1 8	6,554	-	109 7 -	-	109 7 -	219 8 8	219 8 8
„ „ „ for Paving Blocks -	-	-	- - -	-	- - -	366	-	9 3 -	-	9 3 -	9 3 -	9 3 -
„ Conversions brought down -	9,761	-	4,714 18 11¼	-	3,489 2 1	12,408	-	4,934 19 10	-	4,424 13 8	9,649 18 9¼	7,913 15 9
TOTAL Produce -	18,812	£.	5,108 - 5	-	3,882 3 6¾	20,101	-	5,180 15 6	-	4,670 9 4	10,288 15 11	8,552 12 10
			3,882 3 6¾					4,670 9 4			8,552 12 10¾	
COST of PRODUCE in Excess of Rate Book Value -		£.	1,225 16 10¼	-	- - -	-	-	510 6 2	-	- - -	1,736 3 -¼	

TEAK.

WOOLWICH. *Dr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. Value.	SAWPITS. Total.	SAWMILLS. Quantity.	SAWMILLS. Value.	SAWMILLS. Total.	TOTAL At Pits and Mills. Quantity.	TOTAL At Pits and Mills. Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber, Sided, Contract -	2,125	663 1 3½	- -	22,348	5,600 18 8¼			
„ „ „ Reserved -	429	92 13 8	- -	3,059	583 12 7½			
„ Thickstuff - - - -	-	- -	- -	364	109 1 8			
„ Plank - - - - -	66	18 - 8½	- -	2,108	605 3 2			
Total Materials - -	2,620	- -	773 15 8	27,879	- -	6,898 16 1¾	30,499	7,672 11 9¾
To Labour, viz.:								
Landing, receiving, &c. -	-	7 14 11½	- -	-	81 7 5			
Carting, stacking, &c. - -	-	9 17 5½	- -	-	103 16 7			
Taking from stacks to pits, &c. - - - - -	-	19 14 4¾	- -	-	214 16 8½			
Sawing - - - - -	-	25 19 7	- -	-	183 11 11¾			
			63 6 4¾			583 12 8¼	-	646 19 1
To Share of General Expenditure	-	- -	4 2 10¾	-	- -	44 2 1	-	48 4 11¾
Total - -	2,620	£.	841 4 11½	27,879	- -	7,526 10 11	30,499	8,367 15 10½

MAHOGANY.

WOOLWICH. *Dr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. Value.	SAWPITS. Total.	SAWMILLS. Quantity.	SAWMILLS. Value.	SAWMILLS. Total.	TOTAL at Pits and Mills. Quantity.	TOTAL at Pits and Mills. Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber, Sided, Contract:								
Spanish Mahogany - -	94	27 5 2½	- -	369	107 - 2½			
Honduras Mahogany - -	3,245	564 7 4¾	- -	7,861	1,356 - 4½			
Mexican Mahogany - -	368	78 3 11	- -	2,370	503 12 6			
„ Timber, Reserved:								
Spanish Mahogany - -	38	9 17 8	- -	198	44 16 8			
Honduras Mahogany - -	1,523	298 17 10	- -	1,089	183 13 8			
Mexican Mahogany - -	538	116 15 -	- -	160	30 4 10			
„ Thickstuff - - - -	135	36 19 6	- -	85	24 12 1			
„ Plank - - - - -	108	29 9 -½	- -	742	202 9 5			
Total Materials - -	6,049	- -	1,161 15 6¾	12,874	- -	2,452 9 9	18,923	3,614 5 3¾
To Labour, viz.:								
Landing, receiving, &c. -	-	13 10 3¾	- -	-	38 12 11¾			
Carting, stacking, &c. - -	-	17 4 5¼	- -	-	49 8 1			
Taking from stacks to pits, &c.	-	46 4 3¾	- -	-	99 3 7			
Sawing - - - - -	-	59 19 5	- -	-	84 14 11½			
			136 18 5¾	-		271 19 7¼	-	408 18 1
To Share of General Expenditure	-	- -	9 11 4¼	-	- -	20 7 7¼	-	29 18 11¾
Total - -	6,049	£.	1,308 5 5	12,874	- -	2,744 16 11½	18,923	4,053 2 4½

TEAK.

WOOLWICH. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft. cub.*	*£. s. d.*	*s. d. Ft. cub.*	*£. s. d.*	*Ft. cube.*	*s. d. Ft. cub.*	*£. s. d.*	*s. d. Ft. cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
49 to 30 feet	–	–	– –	–	– –	679	8 –	271 8 10	8 2	277 5 2		
29 to 15 „	51	12 3¼	31 5 8	7 7	23 2 7	963	7 4¾	355 7 3	7 7	365 2 9		
14 to 5 „	780	11 3	438 11 5	6 11	269 15 –	3,047	6 9	1,030 13 10¾	6 11	1,053 15 1		
Under 5 „	190	10 2⅜	97 2 4½	6 3	59 7 6	1,459	6 1⅜	448 13 5	6 3	455 18 9		
By Converted Thickstuff	24	14 3¼	17 3 6	6 11	8 6 –	5,723	8 7¼	2,463 17 5¼	7 4½	2,109 7 5		
		Ft. sup.		*Ft. sup.*			*Ft. sup.*		*Ft. sup.*			
„ „ Plank	153	3 3½	101 13 4½	1 9	53 12 –	5,299	1 11	2,118 7 6⅜	1 8	1,866 19 6		
„ „ Board	8	1 9½	5 14 6	1 –	3 4 –	1,108	– 8½	477 – 3¼	– 8¼	480 1 6		
TOTAL Conversions	1,206	–	691 10 10	–	417 7 1	18,278	–	7,165 8 8	–	6,608 10 2	7,856 19 6	7,025 17 3
By Reserved Timber	540	–	129 – 1½	–	129 – 1½	755	–	156 16 3	–	156 16 3	285 16 4½	285 16 4
„ Offal Timber sold	874	–	20 14 –	–	20 14 –	8,846	–	204 6 –	–	204 6 –	225 – –	225 – –
„ Conversions brought down	1,206	–	691 10 10	–	417 7 1	18,278	–	7,165 8 8	–	6,608 10 2	7,856 19 6	7,025 17 3
TOTAL Produce	2,620	£.	841 4 11½ 567 1 2½	–	567 1 2½	27,879	–	7,526 10 11 6,969 12 5	–	6,969 12 5	8,367 15 10½ 7,536 13 7½	7,536 13 7
COST of PRODUCE in Excess of Rate Book Value		£.	274 3 9	–	– –	–	–	556 18 6	–	– –	831 2 3	

MAHOGANY.

WOOLWICH. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft. cub.*	*£. s. d.*	*s. d. Ft. cub.*	*£. s. d.*	*Ft. cube.*	*s. d. Ft. cub.*	*£. s. d.*	*s. d. Ft. cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
Spanish Mahogany:												
29 to 15 feet	–	–	– –	–	– –	100	9 3¾	46 10 10	8 5	42 1 8		
14 to 5 „	16	12 –½	9 12 9	8 1	6 9 4	63	8 6½	26 17 6¼	8 1	25 9 3		
Under 5 „	17	10 11½	9 6 3	7 8	6 10 4	124	7 9	48 1 10¼	7 8	47 10 8		
Honduras Mahogany:												
49 to 30 feet	–	–	– –	–	– –	30	6 11⅜	9 14 4⅜	7 1	10 12 6		
29 to 15 „	117	7 9½	45 10 5½	6 9	39 9 9	214	6 5¾	63 19 11½	6 9	72 4 6		
14 to 5 „	374	7 1½	133 7 9¾	6 5	119 19 10	476	5 11¾	130 9 8¾	6 5	152 14 4		
Under 5 „	452	6 5⅜	146 11 1	6 2	139 7 4	798	5 5¾	198 17 4⅜	6 2	246 1 –		
Mexican Mahogany:												
49 to 30 feet	–	–	– –	–	– –	33	6 –½	9 19 4½	7 4	12 2 –		
29 to 15 „	31	8 8¼	13 9 3	7 –	10 17 –	16	5 6⅜	4 9 2⅜	7 –	5 12 –		
14 to 5 „	70	7 11½	27 17 3¾	6 8	23 6 8	112	5 1¼	28 12 6½	6 8	37 6 8		
Under 5 „	46	7 2⅜	16 12 11¼	6 4	14 11 4	155	4 7⅜	36 – 4	6 4	49 1 8		
By Converted Thickstuff	218	9 1¼	99 6 9	6 6	70 15 3	778	7 –	271 8 10	6 5	249 12 2		
		Ft. sup.		*Ft. sup.*			*Ft. sup.*		*Ft. sup.*			
„ „ Plank	579	1 10	228 14 5½	1 6	185 2 6	2,616	1 7¼	839 9 5¼	1 7½	851 5 7		
„ „ Board	83	1 1½	38 1 10¼	– 10	27 16 11	1,537	– 7¼	512 11 6¼	– 8	561 17 8½		
TOTAL Conversions	2,003	–	768 10 11	–	644 6 3	7,052	–	2,227 2 11½	–	2,363 11 8½	2,995 13 10½	3,007 17 11
By Reserved Timber	2,073	–	421 14 6	–	421 14 6	990	–	175 14 –	–	175 14 –	597 8 6	597 8 6
„ Offal Timber sold	1,973	–	118 – –	–	118 – –	4,832	–	342 – –	–	342 – –	460 – –	460 – –
„ Conversions brought down	2,003	–	768 10 11	–	644 6 3	7,052	–	2,227 2 11½	–	2,363 11 8½	2,995 13 10½	3,007 17 11
TOTAL Produce	6,049	£.	1,308 5 5	–	1,184 – 9	12,874	–	2,744 16 11½	–	2,881 5 8½	4,053 2 4½	4,065 6 5
			1,184 – 9	–	– –	–	–	– –	–	2,744 16 11½	– –	4,053 2 4½
Cost of Produce at Mills Less than Rate Book Value			– –	–	– –	–	–	– –	–	136 8 9		
Cost of Produce at Pits in Excess of Rate Book Value			124 4 8*	–	– –	–	–	– –	–	*124 4 8		
NET TOTAL COST of Produce Less than Rate Book Value			– –	–	– –	–	–	– –	£.	12 4 1	– –	12 4 1

OTHER SUBSTITUTES FOR OAK. - - - - - -

WOOLWICH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft.cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber, Sided, Contract:								
Greenheart - - -	–	- -	- -	495	93 9 5¼			
African - - - -	194	43 10 11	- -	474	104 5 7			
Sabicu - - - -	121	31 15 -½	- -	68	17 10 2½			
Tewart - - - -	–	- -	- -	1,191	343 12 7½			
Australian Woods - -	–	- -	- -	520	122 3 4¾			
To Timber, Sided, Reserved:								
Greenheart - - -	–	- -	- -	88	14 10 1			
African - - - -	119	25 7 3½	- -	253	50 4 2¼			
Sabicu - - - -	106	25 16 -½	- -	73	14 2 6			
Tewart - - - -	–	- -	- -	184	45 11 1¼			
To Thickstuff - - - -	34	11 3 2	- -	318	92 18 -			
„ Plank - - - - -	–	- -	- -	600	154 5 -½			
Total Materials - -	574	- -	137 12 5½	4,264	- -	1,052 12 2	4,838	1,190 4 7½
To Labour, viz.:—								
Landing, receiving, &c. -	–	1 2 11¾	- -	–	10 - 4¼			
Carting, stacking, &c. -	–	1 9 3¼	- -	–	12 15 4			
Taking from stacks to pits -	–	4 8 5½	- -	–	32 16 8¼			
Sawing - - - - -	–	5 13 10¼	- -	–	28 1 1¼			
			12 14 6¾	–	- -	83 13 5¾	–	96 8 -½
To Share of General Expenditure -	–	- -	- 18 1¾	–	- -	6 14 10½	–	7 13 -¼
Total - - -	574	£.	151 5 2	4,264	- -	1,143 - 6½	4,838	1,294 5 8¼

- - - - - - OTHER SUBSTITUTES FOR OAK.

WOOLWICH. *Cr.*

PARTICULARS.	SAWPITS.						SAWMILLS.						TOTAL at Pits and Mills.	
	Quantity.	COST.		RATE BOOK.			Quantity.	COST.		RATE BOOK.				
		Rate.	Value.	Rate.	Value.			Rate.	Value.	Rate.	Value.		Cost.	Rate Book.
	Ft. cub.	*s. d. Ft.cub.*	£. *s. d.*	*s. d.*	£. *s. d.*		*Ft. cub.*	*s. d. Ft.cub.*	£. *s. d.*	*s. d. Ft.cub.*	£. *s. d.*		£. *s. d.*	£. *s. d.*
By Converted Timber :														
Greenheart :														
29 to 15 feet -	–	–	– –	–	–		40	7 7	15 3 1¾	6 9	13 10 –			
14 to 5 „ -	–	–	– –	–	–		70	6 11¼	24 6 3	6 5	22 9 2			
Under 5 „ -	–	–	– –	–	–		111	6 3¾	35 – 11¾	6 2	34 4 6			
African :														
29 to 15 feet -	–	–	– –	–	–		11	10 7	5 16 4½	7 9	4 5 3			
14 to 5 „ -	41	13 3¾	27 5 3½	7 1	14 10 5		42	9 6½	20 – 9	7 1	14 17 6			
Under 5 „ -	54	12 1	32 12 10¾	6 6	17 11 –		263	8 8	114 1 2½	6 6	85 9 6			
Sabicu :														
14 to 5 feet -	34	11 8	19 17 10	7 10	13 6 4		—	—	—	—	—			
Under 5 „ -	43	10 7¼	22 15 1	7 2	15 8 2		73	9 7¾	35 2 10½	7 2	26 3 2			
Tewart :														
69 to 50 feet -	–	–	– –	–	–		346	11 –¼	190 12 2¾	10 –	173 – –			
49 to 30 „ -	–	–	– –	–	–		137	10 2¾	70 1 7¾	9 3	63 7 3			
29 to 15 „ -	–	–	– –	–	–		96	9 5½	45 6 7½	8 6	40 16 –			
14 to 5 „ -	–	–	– –	–	–		67	8 8	29 – –¼	7 10	26 4 10			
Under 5 „ -	–	–	– –	–	–		76	7 10½	29 18 1½	7 2	27 4 8			
Australian Woods :														
29 to 15 feet -	–	–	– –	–	–		54	8 –¾	21 15 2¾	8 –¾	21 15 2¾			
14 to 5 „ -	–	–	– –	–	–		88	7 4¾	32 10 2	7 4¾	32 10 2			
Under 5 „ „	–	–	– –	–	–		8	6 8¾	2 13 8¾	6 8¾	2 13 8¾			
By Thickstuff - -	–	–	– –	–	–		311	9 1¼	141 13 11	7 10¼	122 3 6½			
„ Plank - - -	4	*Ft.sup.* 2 5¼	2 6 9	*Ft.sup.* 1 8½	1 12 5½		526	*Ft.sup.* 2 1½	229 5 10¼	*Ft.sup.* 1 8	176 8 –¼			
„ Board - - -	–	–	– –	–	–		47	1 –	18 8 1¾	– 10¼	16 1 7			
TOTAL Conversions -	176	–	104 17 10¼	–	62 8 4½		2,366	–	1,060 17 3½	–	903 4 1¼		1,165 15 1¾	965 12 5¾
By Reserved Timber -	191	–	43 5 3¾	–	43 5 3¾		257	–	60 6 2¾	–	60 6 2¾		103 11 6½	103 11 6½
„ Offal Timber sold -	207	–	3 2 –	–	3 2 –		1,623	–	21 8 –	–	21 8 –		24 10 –	24 10 –
„ Offal Timber for Paving - -	–	–	– –	–	– –		18	–	– 9 –	–	– 9 –		– 9 –	– 9 –
„ Conversions brought down - -	176	–	104 17 10¼	–	62 8 4½		2,366	–	1,060 17 3½	–	903 4 1¼		1,165 15 1¾	965 12 5¾
TOTAL Produce -	574	£.	151 5 2	–	108 15 8¼		4,264	–	1,143 – 6¼	–	985 7 4		1,294 5 8¼	1,094 3 –¼
			108 15 8¼						985 7 4				1,094 3 –¼	
COST of PRODUCE in Excess of Rate Book Value - -		£.	42 9 5¾	–	– –		–	–	157 13 2¼	–	– –		200 2 8	

ENGLISH ELM.

WOOLWICH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber, Rough, Contract	2,402	154 18 7	- -	10,484	680 7 2½			
„ „ Reserved	1,924	162 1 8	- -	3,444	277 19 –			
„ Plank	147	20 6 9	- -	823	119 8 4½			
Total Materials	4,473	- -	337 7 –	14,751	- -	1,077 14 7	19,224	1,415 1 7
To Labour, viz.:								
Landing, receiving, &c.	–	8 15 1¾	- -	–	38 4 6			
Carting, stacking, &c.	–	11 3 2¼	- -	–	48 13 9			
Taking from stacks to pits, &c.	–	34 9 4½	- -	–	113 14 –½			
Sawing	–	44 7 1	- -	–	97 2 4¼			
			98 14 9½			297 14 7¾	–	396 9 5¼
To Share of General Expenditure	–	- -	7 1 4	–	- -	23 6 10¼	–	30 8 2½
Total	4,473	£.	443 3 1½	14,751	- -	1,398 16 1	19,224	1,841 19 2½

CANADA ELM.

WOOLWICH. *Dr.*

PARTICULARS.	SAWMILLS.		
	Quantity.	Value.	Total.
	Ft. cube.	£. s. d.	£. s. d.
To Timber, Sided, Contract	1,672	146 – 4¾	
„ „ Reserved	54	4 6 3	
„ Thickstuff	256	27 14 8	
„ Plank	140	16 9 9	
Total Materials	2,122	- - -	194 11 –¾
To Labour, viz.:			
Landing, receiving, &c.	- -	6 1 8¾	
Carting, stacking, &c.	- -	7 15 4½	
Taking from stacks to mills	- -	16 7 9½	
Sawing	- -	13 19 4	
			44 4 2¾
To Share of General Expenditure	- -	- - -	3 7 1¼
Total	2,122	£.	242 2 5¼

ENGLISH ELM.

WOOLWICH. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft. cub.*	£. s. d.	*s. d. Ft. cub.*	£. s. d.	*Ft. cube.*	*s. d. Ft. cub.*	£. s. d.	*s. d. Ft. cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
69 to 50 feet -	–	–	– –	–	– –	975	4 4½	212 13 1½	4 –	195 – –		
49 to 30 „ -	–	–	– –	–	– –	372	4 –½	75 6 10	3 10	70 16 –		
29 to 15 „ -	66	5 11¾	20 – –¾	3 8	12 2 –	416	3 8¾	77 15 5½	3 8	76 5 4		
14 to 5 „ -	718	5 6½	199 9 7½	3 6	125 13 –	550	3 5	94 5 1½	3 6	96 5 –		
Under 5 „ -	362	4 11½	91 8 7½	3 4	60 6 8	484	3 1¼	75 8 1	3 4	80 13 4		
By Converted Thickstuff	21	6 11¼	7 8 6	3 8	3 17 –	—	—	—	—	—		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank -	149	2 –	48 18 5¾	1 1	25 17 11	1,587	– 11¼	321 8 4¼	– 9¾	280 9 3		
„ „ Board -	–	–	– –	–	– –	818	– 3½	178 8 3½	– 3¼	169 11 1¾		
TOTAL Conversions - -	1,316	–	367 5 3½	–	227 16 7	5,202	–	1,035 5 3	–	969 – –¾	1,402 10 6½	1,196 16 7¾
By Reserved Timber -	936	–	69 5 10	–	69 5 10	3,660	–	330 18 10	–	330 18 10	400 4 8	400 4 8
„ Offal Timber sold -	2,221	–	6 12 –	–	6 12 –	5,889	–	32 12 –	–	32 12 –	39 4 –	39 4 –
„ Conversions brought down - - -	1,316	–	367 5 3½	–	227 16 7	5,202	–	1,035 5 3	–	969 – –¾	1,402 10 6½	1,196 16 7¾
TOTAL Produce -	4,473	£.	443 3 1½	–	303 14 5	14,751	–	1,398 16 1	–	1,332 10 10¾	1,841 19 2½	1,636 5 3¾
			303 14 5					1,332 10 10¾			1,636 5 3¾	
COST of PRODUCE in Excess of Rate Book Value - -	£.	139 8 8½	–	– –	–	–	66 5 2¼	–	– –	205 13 10¾		

CANADA ELM.

WOOLWICH. *Cr.*

PARTICULARS.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.
	Ft. cube.	*s. d. Ft. cube.*	£. s. d.	*s. d. Ft. cube.*	£. s. d.
By Converted Timber:					
14 to 5 feet - -	12	2 11	1 15 –¼	2 10	1 14 –
Under 5 „ - - -	178	2 7¾	23 12 2¼	2 8	23 14 8
„ Converted Thickstuff - -	31	3 7¾	5 13 3	2 10	4 7 10
		Ft. sup.		*Ft. sup.*	
„ „ Plank - -	255	– 8¾	43 19 5	– 7½	38 14 –¼
„ „ Board - -	849	– 3	155 1 9¾	– 3	150 4 8
TOTAL Conversions - -	1,325	- -	230 1 8¼	- -	218 15 2½
By Reserved Timber - -	40	- -	3 4 9	- -	3 4 9
„ Offal Timber sold - -	757	- -	8 16 –	- -	8 16 –
„ Conversions brought down -	1,325	- -	230 1 8¼	- -	218 15 2½
TOTAL Produce -	2,122	£.	242 2 5¼	£.	230 15 11½
			230 15 11½		
COST of PRODUCE in Excess of Rate Book Value - - -	£.		11 6 5¾		

FIRS, OF SORTS. - - - - - - - - -

WOOLWICH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. *s. d.*	£. *s. d.*	*Ft. cube.*	£. *s. d.*	£. *s. d.*	*Ft. cube.*	£. *s. d.*
To Timber Sided, Contract:								
Dantzic Fir - - - -	1,975	125 8 3	- -	16,682	1,059 6 1½			
Riga „ - - - - -	184	14 5 2½	- -	16,794	1,301 10 8			
Pitch Pine - - - - -	- -	- -	- -	13,367	958 9 5½			
Red „ - - - - -	- -	- -	- -	11,446	941 8 8			
Yellow „ - - - - -	1,420	118 19 8½	- -	12,208	1,073 19 3¼			
Russian Larch - - - -	- -	- -	- -	1,999	204 17 11½			
„ Timber Reserved:								
Dantzic Fir - - - -	996	69 7 10	- -	397	26 3 4			
Riga „ - - - - -	426	31 18 2	- -	501	35 4 5			
Pitch Pine - - -	- -	- -	- -	238	18 9 2			
„ Thickstuff - - - -	- -	- -	- -	325	31 11 1			
„ Plank - - - - - -	130	11 17 10½	- -	3,090	295 8 4			
Total Materials - - -	5,131	- -	371 17 -½	77,047	- -	5,946 8 6	82,178	6,318 5 6½
To Labour, viz.:								
Landing, receiving, &c. - -	- -	12 19 9	- -	- -	264 6 5			
Carting, stacking, &c. - -	- -	16 12 6½	- -	- -	336 16 4			
Taking from stacks to pits, &c.	- -	39 10 9¼	- -	- -	595 - 7			
Sawing - - - - -	- -	50 16 6¾	- -	- -	507 17 9			
			119 19 7½			1,704 1 1	-	1,824 - 8½
„ Share of General Expenditure -	- -	- -	8 2 4¼	- -	- -	121 19 -½	-	130 1 4¾
Total - - -	5,131	£.	499 19 -¼	77,047	£.	7,772 8 7½	82,178	8,272 7 7¾

FIRS, OF SORTS.

WOOLWICH. *Cr.*

PARTICULARS.	SAWPITS.					SAWMILLS.					TOTAL at Pits and Mills.	
	Quantity.	COST.		RATE BOOK.		Quantity.	COST.		RATE BOOK.			
		Rate.	Value.	Rate.	Value.		Rate.	Value.	Rate.	Value.	Cost.	Rate Book.
	Ft. cube.	*s. d. Ft. cub.*	*£. s. d.*	*s. d. Ft. cub.*	*£. s. d.*	*Ft. cube.*	*s. d. Ft. cub.*	*£. s. d.*	*s. d. Ft. cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
Dantzic Fir:												
49 to 30 feet -	34	2 11¾	5 1 4¾	2 5	4 2 2	286	2 10½	41 2 11½	2 5	34 11 2		
29 to 15 „ -	570	2 9	78 9 1	2 4	66 10 –	635	2 7¾	84 3 5	2 4	74 1 8		
14 to 5 „ -	335	2 6¼	42 5 4	2 3	37 13 9	1,656	2 5	201 4 4	2 3	186 6 –		
Under 5 „ -	369	2 3½	42 6 6	2 2	39 19 6	768	2 2½	84 16 8¼	2 2	83 4 –		
Riga Fir:												
69 to 50 feet -	113	4 1	23 – 11½	2 8	15 1 4	–	–	—	–	—		
49 to 30 „ -	46	3 9½	8 14 3	2 7	5 18 10	–	–	—	–	—		
29 to 15 „ -	27	3 6	4 14 4¾	2 6	3 7 6	391	2 7¼	51 3 4	2 6	48 17 6		
14 to 5 „ -	79	3 2½	12 13 2½	2 5	9 10 11	240	2 4¾	28 15 9½	2 5	29 – –		
Under 5 „ -	48	2 11	6 19 10¼	2 3	5 8 –	710	2 2¼	77 8 6¼	2 3	79 17 6		
Pitch Pine:												
29 to 15 feet -	–	–	– – –	–	– – –	49	2 7¾	6 7 5¾	2 6	6 2 6		
14 to 5 „ -	–	–	– – –	–	– – –	337	2 4¾	40 3 8	2 5	40 14 5		
Under 5 „ -	–	–	– – –	–	– – –	381	2 2	41 6 –	2 3	42 17 3		
Red Pine:												
49 to 30 feet -	–	–	– – –	–	– – –	44	3 1	6 16 1½	2 10	6 4 8		
29 to 15 „ -	–	–	– – –	–	– – –	494	2 10¼	70 10 9½	2 9	67 18 6		
14 to 5 „ -	–	–	– – –	–	– – –	573	2 7¼	75 – –½	2 8	76 8 –		
Under 5 „ -	–	–	– – –	–	– – –	633	2 4½	75 6 5½	2 7	81 15 3		
Yellow Pine:												
70 feet and upwards - -	120	6 11¾	41 18 6¾	3 1	18 10 –	–	–	—	–	—		
49 to 30 feet -	31	5 11½	9 7 9	2 9	4 5 3	31	3 3½	5 1 10½	2 9	4 5 3		
29 to 15 „ -	96	5 7	26 16 8¼	2 8	12 16 –	216	3 –¼	32 15 1¾	2 8	28 16 –		
14 to 5 „ -	59	5 1½	15 2 4½	2 7	7 12 5	93	2 9½	12 18 6¾	2 7	12 – 3		
Under 5 „ -	43	4 7¾	10 – 4	2 6	5 7 6	70	2 6¼	8 16 11¼	2 6	8 15 –		
Russian Larch:												
14 to 5 feet -	–	–	– – –	–	– – –	46	3 5	7 16 9½	3 5	7 17 2		
Under 5 „ -	–	–	– – –	–	– – –	41	3 1	6 7 –½	3 1	6 6 5		
By Converted Thickstuff	–	–	– – –	–	– – –	5,339	3 –¼	810 10 11	2 5	647 2 7		
		Ft. sup.		*Ft. sup.*			*Ft. sup.*		*Ft. sup.*			
„ „ Plank -	247	– 9¼	40 4 5¼	– 7	29 10 5	23,508	– 8½	3,434 12 8½	– 7	2,904 10 9		
„ „ Board -	4	– 4¼	– 12 10	– 3¼	– 9 6	14,379	– 3	2,348 3 3½	– 2¾	2,145 4 1½		
TOTAL Conversions -	2,221	–	368 7 11¼	–	266 3 1	50,920	–	7,551 8 10½	–	6,622 15 11½	7,919 16 9¾	6,888 19 –½
By Reserved Timber -	1,737	–	122 11 1	–	122 11 1	385	–	26 19 9	–	26 19 9	149 10 10	149 10 10
„ Offal Timber sold -	1,173	–	9 – –	–	9 – –	25,742	–	194 – –	–	194 – –	203 – –	203 – –
„ Conversions brought down -	2,221	–	368 7 11¼	–	266 3 1	50,920	–	7,551 8 10½	–	6,622 15 11½	7,919 16 9¾	6,888 19 –½
TOTAL Produce -	5,131	£.	499 19 –¼	–	397 14 2	77,047	–	7,772 8 7½	–	6,843 15 8½	8,272 7 7¾	7,241 9 10½
			397 14 2					6,843 15 8½			7,241 9 10½	
COST of PRODUCE in Excess of Rate Book Value -		£.	102 4 10¼	–	– – –	–	–	928 12 11	–	– – –	1,030 17 9¼	

CEDAR.

WOOLWICH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract	448	91 16 9½		892	182 17 2½			
„ Reserved	294	59 16 8		454	87 9 –			
Total Materials	742	– –	151 13 5½	1,346	– –	270 6 2½	2,088	421 19 8
To Labour, viz.:								
Landing, receiving, &c.	–	1 12 8	– –	–	3 5 –½			
Carting, stacking, &c.	–	2 1 5	– –	–	4 3 9			
Taking from stacks to pits, &c.	–	5 14 4¼	– –	–	10 7 5			
Sawing	–	7 7 1¾	– –	–	8 17 2½			
			16 15 7	–		26 13 5	–	43 9 –
„ Share of General Expenditure	–	– –	1 3 5¾	–	– –	2 2 7	–	3 6 –¾
Total	742	– £.	169 12 6¼	1,346	– –	299 2 2½	2,088	468 14 8¾

MAST TIMBER, CONVERTED FROM INCH AND HAND MASTS.

WOOLWICH. *Dr.*

PARTICULARS.	SAWPITS.			
	Number.	Quantity.	Value.	Total.
		Ft. cube.	£. s. d.	£. s. d.
To Yellow Pine Inch Masts	10	2,266	346 – –	
„ Yellow Pine Inch Bowsprit	1	284	38 – –	
„ Cowdie Pine Inch Masts	5	870	212 – –	
„ Riga Hand Masts, „ Dantzic Hand Masts, „ Red Pine Hand Masts, „ Polish Riga Hand Masts	152	7,412	1,072 17 7	
Total Materials	168	10,832	– – –	1,668 17 7
To Labour, viz.:				
Landing, receiving, &c.	–	– –	38 9 9	
Carting, stacking, &c.	–	– –	49 1 –	
Taking from stacks to pits, &c.	–	– –	81 12 3	
Sawing	–	– –	104 14 9	
				273 17 9
„ Share of General Expenditure	–	– –	– – –	16 9 9
Total	168	10,832	£.	1,959 5 1

CEDAR.

WOOLWICH. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft. cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber :												
29 to 15 feet -	20	11 4¾	11 7 8	6 7	6 11 8	85	7 11¾	33 16 10	6 7	27 19 7		
14 to 5 „ -	17	10 5¼	8 17 4¾	6 4	5 7 8	149	7 3½	54 7 9¼	6 4	46 3 8		
Under 5 „ -	106	9 5¾	50 5 6½	6 1	32 4 10	74	6 7½	24 11 1½	6 1	22 10 2		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
By Converted Plank -	51	2 9¼	29 – 6¾	1 7	16 3 –	143	1 6¼	56 18 11¾	1 2¾	46 1 2		
„ „ Board -	4	1 5¾	2 13 1½	– 9	1 7 –	112	1 –¼	52 – 8	– 9	37 14 7½		
TOTAL Conversions -	198	–	102 4 3¼	–	61 14 2	563	–	221 15 4½	–	180 9 2½	323 19 7¾	242 3 4½
By Reserved Timber -	323	–	66 16 8	–	66 16 8	390	–	77 3 8	–	77 3 8	144 – 4	144 – 4
„ Offal Timber sold -	221	–	– 11 7	–	– 11 7	393	–	– 3 2	–	– 3 2	– 14 9	– 14 9
„ Conversions brought down - - -	198	–	102 4 3¼	–	61 14 2	563	–	221 15 4½	–	180 9 2½	323 19 7¾	242 3 4½
TOTAL Produce -	742	£.	169 12 6½	–	129 2 5	1,346	–	299 2 2½	–	257 16 –½	468 14 8¾	386 18 5½
			129 2 5	–	- -	–	–	257 16 –½	–	- -	386 18 5½	
COST of PRODUCE in Excess of Rate Book Value - -		£.	40 10 1¼	–	- -	–	–	41 6 2	–	- -	81 16 3¼	

MAST TIMBER, CONVERTED FROM INCH AND HAND MASTS.

WOOLWICH. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.
	Ft. cube.	*s. d. Ft. cube.*	*£. s. d.*	*s. d. Ft. cube.*	*£. s. d.*
By Converted Mast Timber :					
Yellow Pine, 70 feet and upwards - -	1,589	5 6¼	438 19 1	4 3	337 13 3
Cowdie „ „ „ - -	596	7 8	228 5 11	6 6	193 14 –
Riga, Dantzic, &c. „ „ - -	702	9 5½	331 11 8	9 5½	331 11 8
„ „ 69 to 50 feet - - - -	269	8 11	118 11 9	8 11	118 11 9
„ „ 49 to 30 „ - - - -	904	8 2¼	370 1 3	8 2¼	370 1 3
„ „ 29 to 15 „ - - - -	494	7 6½	186 13 4	7 6½	186 13 4
„ „ 14 to 5 „ - - - -	537	6 11¼	186 – 2	6 11¼	186 – 2
„ „ Under 5 „ - - - -	55	6 3¾	17 6 5	6 3¾	17 6 5
TOTAL Conversions - - -	5,146	- -	1,877 9 7	- -	1,741 11 10
By Reserved Timber - - - - - -	824	- -	61 7 3	- -	61 7 3
„ Offal Timber sold - - - - - -	4,862	- -	20 8 3	- -	20 8 3
„ Conversions brought down - - - - -	5,146	- -	1,877 9 7	- -	1,741 11 10
TOTAL Produce - - -	10,832	£.	1,959 5 1 1,823 7 4	- -	1,823 7 4
COST of PRODUCE in Excess of Rate Book Value - - - -		£.	135 17 9		

SPRUCE AND OTHER DEALS.

WOOLWICH. *Dr.*

PARTICULARS.	SAWMILLS.		
	Quantity.	Value.	Total.
	Feet running.	£. s. d.	£. s. d.
To Spruce Deals, as per Contract	14,671	200 9 10½	
„ Pitch Pine Deals, as per Contract	2,397	32 15 2¼	
„ Yellow Pine Deals, as per Contract	2,086	70 8 –½	
Total Materials	19,154		303 13 1¼
To Labour, viz.:			
Landing, receiving, &c.	–	14 4 11¾	
Carting, stacking, &c.	–	18 3 1½	
Taking from stacks to mills	–	30 2 3½	
Sawing	–	25 14 5½	
			88 4 10¼
„ Share of General Expenditure	–		6 3 8½
Total	19,154	£.	398 1 8

- - - - SPRUCE AND OTHER DEALS.

WOOLWICH. *Cr.*

PARTICULARS.	SAWMILLS.					
	Thickness.	Quantity.	COST.		RATE BOOK.	
			Rate.	Value.	Rate.	Value.
	Inches.	*Feet running.*	*s. d.* 100 *feet running.*	£. *s. d.*	*s. d.* 100 *feet running.*	£. *s. d.*
By Converted—						
Spruce Deals - -	1½	7,976	21 7½	86 4 8¾	17 –	67 15 9½
„ „ - -	1¼	8,719	18 6½	80 16 2¾	14 8	63 18 8¾
„ „ - -	1	4,070	15 5½	31 8 9	12 2	24 15 2
„ „ - -	¾	8,793	12 4¼	54 6 10½	9 6	41 15 1½
„ „ - -	½	3,050	9 3¼	14 2 8¾	6 10	10 8 4½
		Feet sup.	*Ft. sup.*		*Ft. sup.*	
Pitch Pine Deals - -	¾	4,266	– 2¼	39 17 7¾	– 2	35 11 –
„ „ - -	½	876	– 1¾	6 2 10	– 1½	5 9 6
Yellow Pine Deals - -	1¼	1,324	– 4¼	22 13 11½	– 3½	19 6 2
„ „ - -	1	1,092	– 3½	15 12 –	– 3	13 13 –
„ „ - -	¾	1,504	– 2¾	17 3 9¼	– 2½	15 13 4
„ „ - -	½	1,900	– 2	16 5 8½	– 2	15 16 8
„ „ - -	¼	2,240	– 1¼	12 16 –	– 1¼	12 16 –
„ Pine Plank -	2	19	– 6½	– 10 5½	– 6	– 9 6
Total Produce - - -	–	- -	£.	398 1 8	£.	327 8 4¼
				327 8 4¼		
Cost of Produce in Excess of Rate Book Value - -			£.	70 13 3¾		

ENGLISH OAK.

CHATHAM. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Rough, Contract	14,355	1,900 12 3	- - -	11,972	1,659 1 3			
„ „ Sided „	6,622	1,389 8 7	- - -	4,253	900 2 1			
„ „ Reserved	8,522	1,580 1 7	- - -	3,293	534 13 1			
„ Thickstuff	198	58 4 –	- - -	651	189 14 1			
„ Plank	195¾	54 16 6	- - -	593	146 13 5			
Total Materials	29,892¾	- - -	4,983 2 11	20,762	- - -	3,430 3 11	50,654¾	8,413 6 10
To Labour, viz.:								
Landing, receiving, &c.	- -	88 5 7	- - -	- -	72 9 9			
Carting and stacking, &c.	- -	59 8 8	- - -	- -	48 16 –			
Taking from stacks to pits, &c.	- -	173 2 7	- - -	- -	120 4 6			
Sawing	- -	495 6 9	- - -	- -	135 18 4			
			816 3 7			377 8 7	- -	1,193 12 2
„ Share of General Expenditure	- -	- - -	37 7 3	- -	- - -	121 19 1	- -	159 6 4
Total	29,892¾	- - £.	5,836 13 9	20,762	- - -	3,929 11 7	50,654¾	9,766 5 4

ITALIAN AND OTHER FOREIGN OAKS.

CHATHAM. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
To Timber Sided, Contract:	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
Tuscan Oak	24,074	5,376 1 7	- - -	12,900	2,874 14 4			
Sardinian Oak	4,198	1,077 12 –	- - -	3,528	909 11 4			
American Oak	910	238 4 4	- - -	1,050	242 9 2			
To Timber Reserved:								
Tuscan Oak	2,202	421 4 4	- - -	2,250	454 19 1			
Sardinian Oak	978	227 9 6	- - -	1,301	317 – 3			
American Oak	188	35 15 9	- - -	89	13 16 8			
Dantzic Oak	26	4 – 2	- - -	23	2 9 10			
„ Thickstuff	134	29 3 –	- - -	6,352	1,264 10 10			
„ Plank	545¼	130 2 10	- - -	491¾	108 2 3			
Total Materials	33,255¼	- - -	7,539 13 6	27,984¾	- - -	6,187 13 9	61,240	13,727 7 3
To Labour, viz.:								
Landing, receiving, &c.	- -	123 13 9	- - -	- -	100 19 5			
Carting, stacking, &c.	- -	83 5 7	- - -	- -	67 19 8			
Taking from stacks to pits, &c.	- -	192 – 5	- - -	- -	162 – 2			
Sawing	- -	484 6 7	- - -	- -	93 13 6			
			883 6 4			424 12 9	- -	1,307 19 1
„ Share of General Expenditure	- -	- - -	41 10 5	- -	- - -	164 13 1	- -	206 3 6
Total	33,255¼	- - £.	8,464 10 3	27,984¾	- - -	6,776 19 7	61,240	15,241 9 10

ENGLISH OAK.

CHATHAM. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
70 feet and upwards	224	11 11¼	133 14 7	10 3	114 16 –	–	–	–	–	—		
69 to 50 feet	453	11 1⅝	252 8 4	9 7	217 1 3	52	14 7½	38 – 7	9 7	24 18 4		
49 to 30 „	2,900	10 4	1,500 12 –	8 10	1,280 16 8	387	13 7	262 16 9	8 10	170 18 6		
29 to 15 „	2,313	9 6½	1,104 16 3	8 2	944 9 6	1,214	12 6½	761 2 7	8 2	495 14 4		
14 to 5 „	2,100	8 9	919 10 3	7 6	787 10 –	458	11 6	263 4 8	7 6	171 15 –		
Under 5 „	794	7 11½	316 – 6	6 10	271 5 8	318	10 5½	166 3 4	6 10	108 13 –		
By Converted Thickstuff	45	8 10½	19 19 8	7 7¼	17 2 2	444	12 2½	271 3 4	7 11¼	176 14 –		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank	831½	2 4½	363 9 8	1 11¾	303 19 11	763⅜	3 4¼	439 8 3	2 –⅜	269 14 –½		
„ „ Board	–	–	–	–	–	24¼	1 3¼	16 4 11	– 10⅛	10 18 4		
TOTAL Conversions	9,660½	–	4,610 11 3	–	3,937 1 2	3,661	–	2,218 4 5	–	1,429 5 6½	6,828 15 8	5,366 6 8½
By Reserved Timber	6,352	–	1,115 17 9	–	–	6,896	–	1,374 – 8	–	—		
„ „ Thickstuff	52	–	15 1 4	–	–	36¾	–	10 5 2	–	—		
„ „ Plank	42½	–	12 – 8	–	–	461	–	131 – 4	–	—		
„ „ Board	4	–	1 12 –	–	–	487	–	164 11 3	–	—		
TOTAL Reserved	6,450½	–	1,144 11 9	–	1,144 11 9	7,880⅜	–	1,679 17 5	–	1,679 17 5	2,824 9 2	2,824 9 2
By Offal Timber sold	13,781¾	–	81 10 9	–	81 10 9	9,220¼	–	31 9 9	–	31 9 9	113 – 6	113 – 6
„ Conversions brought down	9,660½	–	4,610 11 3	–	3,937 1 2	3,661	–	2,218 4 5	–	1,429 5 6½	6,828 15 8	5,366 6 8½
TOTAL Produce	29,892¾	£.	5,836 13 9 5,163 3 8	–	5,163 3 8	20,762	–	3,929 11 7 3,140 12 8½	–	3,140 12 8½	9,766 5 4 8,303 16 4½	8,303 16 4½
COST OF PRODUCE in Excess of Rate Book Value		£.	673 10 1	–	–	–	–	788 18 10½	–	–	1,462 8 11½	

ITALIAN AND OTHER FOREIGN OAKS.

CHATHAM. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft cub.*	*£. s. d.*	*s. d. Ft cub.*	*£. s. d.*	*Ft.cube.*	*s. d. Ft cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
Tuscan:												
69 to 50 feet	52	8 5¼	21 18 4	8 3	21 9 –	218	8 3	89 17 1	8 3	89 18 6		
49 to 30 „	5,459	7 10	2,136 15 –	7 8	2,092 12 4	2,022	7 7¾	773 18 5	7 8	775 2 –		
29 to 15 „	9,766	7 2¾	3,528 12 6	7 1	3,458 15 10	6,363	7 –¾	2,248 5 1	7 1	2,253 11 3		
14 to 5 „	1,234	6 7½	408 15 3	6 6	401 1 –	447	6 5½	144 15 10	6 6	145 5 6		
Under 5 „	323	6 –¼	97 5 6	5 11	95 11 1	96	5 10¾	28 5 5	5 11	28 8 –		
Sardinian:												
69 to 50 feet	51	9 5¾	24 3 7	9 5	24 – 3	104	8 7½	44 17 11	9 5	48 19 4		
49 to 30 „	692	8 9½	304 10 6	8 9	302 15 –	901	8 –	361 2 3	8 9	394 3 9		
29 to 15 „	2,003	8 1⅛	813 14 5	8 1	809 10 11	2,229	7 4¾	824 15 6	8 1	900 17 9		
14 to 5 „	634	7 5¼	236 2 2	7 5	235 2 2	50	6 9¼	16 19 1	7 5	18 10 10		
Under 5 „	83	6 9¼	28 2 2	6 9	28 – 3	10	6 2	3 1 8	6 9	3 7 6		
American:												
70 feet and upwards	278	12 2	169 13 7	10 6	145 19 –	–	–	—	–	—		
49 to 30 feet	–	–	–	–	–	183	9 3½	85 1 6	9 1	83 2 3		
29 to 15 „	32	9 8¾	15 13 10	8 5	13 9 4	227	8 7	97 8 5	8 5	95 10 7		
14 to 5 „	129	8 11	57 15 7	7 8	49 9 –	92	7 10½	36 4 2	7 8	35 5 4		
Under 5 „	53	8 1¼	21 11 10	7 –	18 11 –	32	7 1⅜	11 8 7	7 –	11 4 –		
Dantzic:												
14 to 5 „	24	6 4¼	7 7 7	6 2	7 8 –	–	–	—	–	—		
Under 5 „	14	6 –½	4 4 9	5 11	4 2 10	–	–	—	–	—		
By Converted Thickstuff	–	–	–	–	–	5,129¼	5 6¼	1,415 5 8	6 4	1,620 10 4½		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank	623¾	1 10½	213 7 11	1 7¾	187 15 9½	513½	1 7¼	152 19 7	1 8¾	163 13 –½		
„ „ Board	–	–	–	–	–	19⅛	– 9	6 9 10	– 9½	6 15 2½		
TOTAL Conversions	21,455¾	–	8,089 14 6	–	7,895 12 9½	18,636¼	–	6,340 16 –	–	6,674 5 2½	14,430 10 6	14,569 18 –
By Reserved Timber	1,502	–	250 6 5	–	–	1,897	–	336 10 3	–	—		
„ „ Plank	74½	–	18 15 9	–	–	139¾	–	38 18 2	–	—		
„ „ Board	–	–	–	–	–	24¼	–	8 8 2	–	—		
TOTAL Reserved	1,576¼	–	269 2 2	–	269 2 2	2,061	–	383 16 7	–	383 16 7	652 18 9	652 18 9
By Offal Timber Sold	10,228	–	60 10 3	–	60 10 3	7,287½	–	24 17 11	–	24 17 11	85 8 2	85 8 2
„ Abatements for defects	–	–	45 3 4	–	45 3 4	–	–	27 9 1	–	27 9 1	72 12 5	72 12 5
„ Conversions brought down	21,450¾	–	8,089 14 6	–	7,895 12 9½	18,636¼	–	6,340 16 –	–	6,674 5 2½	14,430 10 6	14,569 18 –
TOTAL Produce	33,255¼	£.	8,464 10 3 8,270 8 6½	–	8,270 8 6½	27,984⅜	–	6,776 19 7	–	7,110 8 9½ 6,776 19 7	15,241 9 10	15,380 17 4 15,241 9 10
Cost of Produce at Saw Mills Less than Rate Book Value		–	–	–	–	–	–	–	–	333 9 2½		
Cost of Produce at Saw Pits in Excess of Rate Book Value		*194 1 8½	–	–	–	–	–	–	–	*194 1 8½		
NET TOTAL COST of Produce Less than Rate Book Value		–	–	–	–	–	–	–	£.	139 7 6	– –	139 7 6

TEAK.

CHATHAM. *Dr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. Value.	SAWPITS. Total.	SAWMILLS. Quantity.	SAWMILLS. Value.	SAWMILLS. Total.	TOTAL at Pits and Mills. Quantity.	TOTAL at Pits and Mills. Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract	13,686	3,651 3 3	- - -	40,384	10,434 13 10			
„ „ „ Reserved	6,532	1,444 5 4	- - -	10,667	1,944 10 5			
„ Thickstuff	1,957	607 4 5	- - -	1,765	538 6 4			
„ Plank	159¾	44 15 –	- - -	4,999¾	1,434 16 –			
Total Materials	22,334¾	- - -	5,747 8 –	57,815¾	- - -	14,352 6 7	80,150½	20,099 14 7
To Labour, viz.:								
Landing, receiving, &c.	- -	57 11 11	- - -	- -	169 19 –			
Carting, stacking, &c.	- -	38 15 6	- - -	- -	114 9 5			
Taking from stacks to pits, &c.	- -	129 7 1	- - -	- -	334 17 –			
Sawing	- -	366 5 –	- - -	- -	353 13 1			
			591 19 6			972 18 6	- -	1,564 18 –
„ Share of General Expenditure	- -	- - -	27 18 4	- -	- - -	339 13 4	- -	367 11 8
Total	22,334¾	- - £.	6,367 5 10	57,815¾	- - -	15,664 18 5	80,150½	22,032 4 3

MAHOGANY.

CHATHAM. *Dr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. Value.	SAWPITS. Total.	SAWMILLS. Quantity.	SAWMILLS. Value.	SAWMILLS. Total.	TOTAL at Pits and Mills. Quantity.	TOTAL at Pits and Mills. Value.
To Timber Sided, Contract:	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
Spanish Mahogany	2,212	658 1 5	- - -	2,889	859 9 7			
Honduras „	2,818	577 13 10	- - -	6,810	1,396 1 –			
Mexican „	1,004	213 7 –	- - -	1,979	420 10 9			
To Timber Sided, Reserved:								
Spanish Mahogany	439	122 1 6	- - -	688	178 17 6			
Honduras „	1,805	335 13 2	- - -	969	176 12 –			
Mexican „	1,214	259 9 6	- - -	178	37 4 –			
„ Thickstuff	19	6 5 4	- - -	200	60 16 8			
„ Plank	98¼	29 13 3	- - -	149¾	51 1 7			
Total Materials	9,609¼	- - -	2,202 5 –	13,862¾	- - -	3,180 13 1	23,472	5,382 18 1
To Labour, viz.:								
Landing, receiving, &c.	- -	25 7 10	- - -	- -	49 2 11			
Carting, stacking, &c.	- -	17 1 11	- - -	- -	33 1 9			
Taking from stacks to pits, &c.	- -	55 13 1	- - -	- -	80 6 1			
Sawing	- -	263 13 11	- - -	- -	85 3 9			
			361 16 9	- -		247 14 6	- -	609 11 3
„ Share of General Expenditure	- -	- - -	12 – 3	- -	- - -	61 9 2	- -	73 9 5
Total	9,609¼	- - £.	2,576 2 –	13,862¾	- - -	3,489 16 9	23,472	6,065 18 9

TEAK.

CHATHAM. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub*	*£. s. d.*	*Ft. cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
69 to 50 feet	–	–	–	–	–	50	10 1¼	25 5 2	8 11	22 5 10		
49 to 30 „	574	11 2½	321 18 10	8 2	234 7 8	1,772	9 4½	831 4 7	8 2	723 11 4		
29 to 15 „	1,872	10 4¼	969 4 2	7 7	709 16 –	1,019	8 8	441 4 8	7 7	386 7 5		
14 to 5 „	1,617	9 6	767 9 1	6 11	559 4 3	2,256	7 11¼	895 9 2	6 11	780 4 –		
Under 5 „	405	8 7½	174 14 9	6 3	126 11 3	2,062	7 2½	744 1 –	6 3	644 7 6		
By Converted Thickstuff	4,825	11 1	2,673 3 6	8 1	1,947 4 1	8,702	8 11¼	3,887 6 11	7 9½	3,390 9 7		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank	823	2 7½	390 15 2	1 11	284 1 9¾	9,665¾	1 9¾	3,837 19 9	1 7½	3,429 9 8½		
„ „ Board	3¼	1 –	1 18 3	– 9	1 7 10	1,285¾	– 10½	603 4 8	– 9½	537 18 6½		
TOTAL Conversions	10,119¼	–	5,299 3 9	–	3,862 12 10¾	26,812½	–	11,265 15 11	–	9,914 13 10¾	16,564 19 8	13,777 6 9½
By Reserved Timber	5,234	–	950 18 2	–	– – –	8,460	–	1,737 19 11				
„ „ Thickstuff	–	–	– – –	–	– – –	3,027	–	932 6 7				
„ „ Plank	149	–	40 – 11	–	– – –	3,010	–	865 12 1				
„ „ Board	–	–	– – –	–	– – –	2,161	–	762 15 7				
TOTAL Reserved	5,383	–	990 19 1	–	990 19 1	16,658	–	4,298 14 2	–	4,298 14 2	5,289 13 3	5,289 13 3
By Offal Timber sold	6,832½	–	77 3 –	–	77 3 –	14,345¼	–	100 8 4	–	100 8 4	177 11 4	177 11 4
„ Conversions brought down	10,119¼	–	5,299 3 9	–	3,862 12 10¾	26,812½	–	11,265 15 11	–	9,914 13 10¾	16,564 19 8	13,777 6 9½
TOTAL Produce	22,334¾	£.	6,367 5 10 4,930 14 11¾	–	4,930 14 11¾	57,815¾	–	15,664 18 5 14,313 16 4¾	–	14,313 16 4¾	22,032 4 3 19,244 11 4½	19,244 11 4½
COST of PRODUCE in Excess of Rate Book Value		£.	1,436 10 10¼	–	– – –	–	–	1,351 2 –¼	–	– – –	2,787 12 10½	

MAHOGANY.

CHATHAM. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft. cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
Spanish Mahogany;												
29 to 15 feet	265	12 4	163 10 4	8 5	111 10 5	–	–	—	–	—		
14 to 5 „	573	11 9¼	338 – 3	8 1	231 11 9	44	11 2½	24 13 10	8 1	17 15 8		
Under 5 „	206	11 2½	115 11 4	7 8	78 19 4	52	10 8	27 15 10	7 8	19 18 8		
Honduras Mahogany:												
69 to 50 feet	–	–	– – –	–	– – –	158	9 10	77 14 5	7 5	58 11 10		
49 to 30 „	302	10 6¼	159 13 3	7 1	106 19 2	76	9 5	35 16 8	7 1	26 18 4		
29 to 15 „	68	10 –½	34 6 9	6 9	22 19 –	134	9 –¼	60 8 9	6 9	45 4 6		
14 to 5 „	229	9 7	110 5 7	6 5	73 9 5	97	8 7¼	41 15 2	6 5	31 2 5		
Under 5 „	192	9 1½	87 15 6	6 2	59 4 –	378	8 2½	154 19 10	6 2	116 11 –		
Mexican Mahogany:												
49 to 30 feet	622	7 3	226 15 8	7 4	228 1 4	–	–	—	–	—		
29 to 15 „	193	6 11¼	67 5 7	7 –	67 11 –	141	11 –	78 5 7	7 –	49 7 –		
14 to 5 „	281	6 7¾	93 11 6	6 8	93 13 4	50	10 6	26 11 2	6 8	16 13 4		
Under 5 „	64	6 4	20 5 10	6 4	20 5 4	7	10 1	3 10 8	6 4	2 4 4		
By Converted Thickstuff	580	9 10½	286 2 11	6 7	190 16 –	1,209	11 –	663 8 3	7 10	472 5 8		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank	347¾	2 9½	167 – 10	1 11½	116 19 5¼	466¼	2 6¾	234 11 8	1 9¾	167 14 6		
„ „ Board	216	– 8¼	115 18 –	– 6	82 17 6½	486¾	1 –	242 3 9	– 8¾	173 12 5		
TOTAL Conversions	4,133¾	–	1,986 3 4	–	1,484 17 –¾	3,299	–	1,671 15 7	–	1,197 19 8	3,657 18 11	2,682 16 8¾
By Reserved Timber	2,259	–	491 19 –	–	– – –	2,838	–	614 18 –				
„ „ Thickstuff	–	–	– – –	–	– – –	110	–	33 3 2				
„ „ Plank	49¾	–	14 8 7	–	– – –	246½	–	81 6 8				
„ „ Board	117¾	–	38 13 1	–	– – –	2,846½	–	1,017 15 3				
TOTAL Reserved	2,426½	–	545 – 8	–	545 – 8	6,041	–	1,747 3 1	–	1,747 3 1	2,292 3 9	2,292 3 9
By Offal Timber sold	3,044	–	44 18 –	–	44 18 –	4,522¾	–	70 18 1	–	70 18 1	115 16 1	115 16 1
„ Conversions brought down	4,138¾	–	1,986 3 4	–	1,484 17 –¾	3,299	–	1,671 15 7	–	1,197 19 8	3,657 18 11	2,682 16 8¾
TOTAL Produce	9,609¼	£.	2,576 2 – 2,074 15 8¾	–	2,074 15 8¾	13,862¾	–	3,489 16 9 3,016 – 10	–	3,016 – 10	6,065 18 9 5,090 16 6¾	5,090 16 6¾
COST of PRODUCE in Excess of Rate Book Value		£.	501 6 3¼	–	– – –	–	–	473 15 11	–	– – –	975 2 2¼	

OTHER SUBSTITUTES FOR OAK. - - - - - -

CHATHAM. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract:								
Greenheart - -	217	40 19 7	- - -	1,466	276 16 6			
African - - -	141	31 - 5	- - -	32	7 - 9			
To Timber Reserved:								
Greenheart - -	8	1 4 8	- - -	236	21 3 10			
African - - -	79	14 7 5	- - -	93	16 7 11			
„ Thickstuff - - -	- -	- - -	- - -	194	53 17 9			
„ Plank - - - -	- -	- - -	- - -	38	9 17 2			
Total Materials - -	445	- - -	87 12 1	2,059	- - -	385 3 11	2,504	472 16 -
To Labour, viz.:								
Landing, receiving, &c. -	- -	1 10 1	- - -	- -	6 6 1			
Carting, stacking, &c. -	- -	1 - 3	- - -	- -	5 13 1			
Taking from stacks to pits, &c. - - - -	- -	2 11 7	- - -	- -	11 6 10			
Sawing - - - -	- -	13 4 2	- - -	- -	7 9 1			
			18 6 1			30 15 1	- -	49 1 2
To Share of General Expenditure	- -	- - -	- 11 1	- -	- - -	11 10 1	- -	12 1 2
Total - - -	445	£.	106 9 3	2,059	- - -	427 9 1	2,504	533 18 4

OTHER SUBSTITUTES FOR OAK.

CHATHAM. *Cr.*

PARTICULARS.	SAWPITS.					SAWMILLS.					TOTAL at Pits and Mills.	
	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost.	Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber :												
Greenheart :												
49 to 30 feet -	–	–	– –	–	– –	66	8 5	27 18 9	7 1	23 7 6		
29 to 15 „ -	–	–	– –	–	– –	110	8 $-\frac{3}{4}$	44 11 11	6 9	37 2 6		
14 to 5 „ -	–	–	– –	–	– –	12	8 $4\frac{1}{4}$	4 12 3	6 5	3 17 –		
Under 5 „ -	54	14 $2\frac{3}{4}$	38 8 9	6 2	16 13 –	96	7 4	35 7 3	6 2	29 12 –		
African :												
Under 5 „ -	81	10 $2\frac{3}{4}$	41 8 4	6 6	26 6 6	48	8 $-\frac{1}{4}$	19 4 7	6 6	15 12 –		
By Converted Thickstuff	–	–	– –	–	– –	197	7 $11\frac{1}{4}$	78 4 2	6 $7\frac{1}{4}$	65 – 1		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank -	$6\frac{1}{4}$	3 $2\frac{3}{4}$	3 1 3	2 4	2 4 4	$142\frac{3}{4}$	1 11	58 7 7	1 $6\frac{1}{4}$	46 11 1		
„ „ Board -	–	–	– –	–	– –	$5\frac{1}{2}$	1 $2\frac{3}{4}$	2 14 1	1 –	2 4 –		
Total Conversions -	$141\frac{1}{4}$	£.	82 18 4	–	45 3 10	$676\frac{3}{4}$	–	271 – 7	–	223 6 2	353 18 11	268 10 –
By Reserved Timber -	128	–	21 12 9	–	– –	726	–	138 9 11				
„ „ Plank -	–	–	– –	–	– –	$42\frac{1}{4}$	–	10 13 4				
Total Reserved - -	128	–	21 12 9	–	21 12 9	$768\frac{1}{4}$	–	149 3 3	–	149 3 3	170 16 –	170 16 –
By Offal Timber sold -	$175\frac{3}{4}$	–	1 18 2	–	1 18 2	614	–	7 5 3	–	7 5 3	9 3 5	9 3 5
„ Conversions brought down - - -	$141\frac{1}{4}$	–	82 18 4	–	45 3 10	$676\frac{3}{4}$	–	271 – 7	–	223 6 2	353 18 11	268 10 –
Total Produce - -	445	£.	106 9 3	–	68 14 9	2,059	–	427 9 1	–	379 14 8	533 18 4	448 9 5
			68 14 9					379 14 8			448 9 5	
Cost of Produce in Excess of Rate Book Value - -	£.		37 14 6	–	– –	–	–	47 14 5	–	– –	85 8 11	

ENGLISH ELM.

CHATHAM. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Rough, Contract	7,242	546 19 10	- - -	9,089	647 5 2			
„ „ Reserved	2,632	304 3 4	- - -	1,711	195 3 6			
„ Thickstuff	315	48 6 5	- - -	286	43 2 6			
„ Plank	198	29 9 1	- - -	268¾	38 18 2			
Total Materials	10,387	- - -	928 18 8	11,354¾	- - -	924 9 4	21,741¾	1,853 8 -
To Labour, viz.:								
Landing, receiving, &c.	- -	30 9 6	- - -	- -	38 5 -			
Carting and stacking, &c.	- -	20 10 5	- - -	- -	25 15 -			
Taking from stacks to pits, &c.	- -	60 3 2	- - -	- -	65 15 3			
Sawing	- -	135 8 -	- - -	- -	53 6 -			
To Share of General Expenditure	- -	- - -	246 11 1 12 19 8	- -	- - -	183 1 3 66 14 2	- - - -	429 12 4 79 13 10
Total	10,387	£.	1,188 9 5	11,354¾	- - -	1,174 4 9	21,741¾	2,362 14 2

CANADA ELM.

CHATHAM. *Dr.*

PARTICULARS.	SAWMILLS.		
	Quantity.	Value.	Total.
	Ft. cube.	£. s. d.	£. s. d.
To Timber Sided, Contract	4,269	372 16 6	
„ Thickstuff	118	12 15 8	
„ Plank	386	45 19 -	
Total Materials	4,773	- - -	431 11 2
To Labour, viz.:			
Landing, receiving, &c.	- - -	17 19 4	
Carting, stacking, &c.	- - -	12 1 11	
Taking from stacks to mills	- - -	27 12 10	
Sawing	- - -	30 6 11	
			88 1
To Share of General Expenditure	- - -	- - -	28 - 10
Total	4,773	£.	547 13 -

ENGLISH ELM.

CHATHAM. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	*Ft.cube.*	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
70 feet and upwards	717	5 10	208 18 4	4 2	149 7 6							
69 to 50 feet	240	5 7	67 2 9	4 –	48 – –							
29 to 15 „	18	5 1½	4 12 4	3 8	3 6 –							
14 to 5 „	114	4 10¾	27 18 4	3 6	19 19 –	52	2 11¼	7 12 11	3 6	9 2 –		
Under 5 „	570	4 8	132 19 –	3 4	95 – –	147	2 9½	20 11 10	3 4	24 10 –		
By Converted Thickstuff	79	5 –	19 14 –	3 7	14 2 –	166	3 –	24 17 4	3 7	29 11 10		
		Ft.sup.		*Ft sup.*			*Ft.sup.*		*Ft. sup.*			
„ „ Plank	172¼	1 5½	44 11 –	1 –½	31 10 9	430¼	– 9¾	63 3 8	– 11¾	75 9 6		
„ „ Board	27¼	– 4¾	7 9 8	– 3½	5 13 9	104¼	– 2¼	16 17 1	– 3	21 19 8½		
TOTAL Conversions	1,937½	–	513 5 5	–	366 19 –	899½	–	133 2 10	–	160 13 –½	646 8 3	527 12 –½
By Reserved Timber	4,587	–	615 6 1	–	– – –	4,887	–	707 – 8				
„ „ Thickstuff	130	–	19 1 4	–	– – –	360	–	52 10 –				
„ „ Plank	80½	–	9 – 11	–	– – –	645¾	–	93 10 1				
„ „ Board	101½	–	17 12 5	–	– – –	1,042¼	–	181 9 2				
TOTAL Reserved	4,899	–	661 – 9	–	661 – 9	6,935	–	1,034 9 11	–	1,034 9 11	1,695 10 8	1,695 10 8
By Offal Timber sold	3,550½	–	14 3 3	–	14 3 3	3,520¼	–	6 12 –	–	6 12 –	20 15 3	20 15 3
„ Conversions brought down	1,937½	–	513 5 5	–	366 19 –	899½	–	133 2 10	–	160 13 –½	646 8 3	527 12 –½
TOTAL Produce	10,387	£.	1,188 9 5	–	1,042 3 –	11,354¾	–	1,174 4 9	–	1,201 14 11½	2,362 14 2	2,243 17 11½
			1,042 3 –							1,174 4 9	2,243 17 11½	
Cost of Produce at Saw Mills Less than Rate Book Value			– –	–	– – –	–	–	– –	–	*27 10 2½		
Cost of Produce at Saw Pits in Excess of Rate Book Value			146 6 5									
			*27 10 2½									
NET TOTAL COST of PRODUCE in Excess of Rate Book Value		£.	118 16 2½	–	– – –	–	–	– –	–	– –	118 16 2½	

CANADA ELM.

CHATHAM. *Cr.*

PARTICULARS.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.
	Ft. cube.	*s. d. Ft. cube.*	£. s. d.	*s. d. Ft. cube.*	£. s. d.
By Converted Timber:					
14 to 5 feet	20	4 9	4 14 10	2 10	2 16 8
Under 5 „	84	4 6¼	18 19 6	2 8	11 4 –
„ „ Thickstuff	5	4 11½	1 4 10	3 –	– 15 –
		Ft. sup.		*Ft. sup.*	
„ „ Plank	1,014¾	1 –¼	241 – 11	– 8	154 7 6
„ „ Board	133	– 5¼	34 11 7	– 3¼	22 4 11¾
TOTAL Conversions	1,256¾	– –	300 11 8	– –	191 8 1¾
By Reserved Timber	43	– –	3 4 3		
„ „ Thickstuff	118	– –	12 15 8		
„ „ Plank	585½	– –	70 11 9		
„ „ Board	1,139¾	– –	156 2 9		
TOTAL Reserved	1,886¼	– –	242 14 5	– –	242 14 5
By Offal Timber sold	1,630	– –	4 6 11	–	4 6 11
„ Conversions brought down	1,256¾	– –	300 11 8	– –	191 8 1¾
TOTAL Produce	4,773	£.	547 13 –	– –	438 9 5¾
			438 9 5¾		
COST of PRODUCE in Excess of Rate Book Value		£.	109 3 6¼		

FIRS, OF SORTS. - - - - - - - - - -

CHATHAM. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract:								
Dantzic Fir - - -	- -	- - -	- - -	9,240	619 1 7			
Riga Fir - - -	- -	- - -	- - -	7,283	521 19 -			
Red Pine - - -	- -	- - -	- - -	8,452	708 11 2			
Yellow Pine - - -	- -	- - -	- - -	22,914	1,714 11 8			
To Timber Reserved:								
Dantzic Fir - - -	415	29 7 11	- - -	1,651	114 18 2			
Riga Fir - - -	14	1 1 -	- - -	144	9 4 9			
Red Pine - - -	347	30 7 3	- - -	328	27 15 -			
Yellow Pine - - -	355	26 11 3	- - -	2,571	187 19 9			
To Thickstuff - - -	- -	- - -	- - -	475	43 5 9			
„ Plank - - - -	131	19 13 -	- - -	2,097	197 14 2			
Total Materials - -	1,262	- - -	107 - 5	55,155	- - -	4,145 1 -	56,417	4,252 1 5
To Labour, viz.:								
Landing, receiving, &c. -	- -	- - -	- - -	- -	201 10 7			
Carting, stacking, &c. -	- -	- - -	- - -	- -	135 13 7			
Taking from stacks to pits, &c.	- -	7 4 5	- - -	- -	319 8 9			
Sawing - - -	- -	15 19 1	- - -	- -	271 3 11			
			23 3 6			927 16 10	- -	951 - 4
To Share of General Expenditure.	- -	- - -	1 11 6	- -	- - -	324 - 8	- -	325 12 2
Total - -	1,262	£.	131 15 5	55,155	- - -	5,396 18 6	56,417	5,528 13 11

- - - - - - - - - - FIRS, OF SORTS.

CHATHAM. *Cr.*

PARTICULARS.	SAWPITS.				SAWMILLS.				TOTAL at Pits and Mills.	
	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate. / Value.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate. / Value.	Cost.	Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.* / *£. s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.* / *£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:										
Dantzic Fir:										
49 to 30 feet - -	137	3 7¼	25 1 6	2 5 / 16 11 1	92	3 9¼	17 6 4	2 5 / 11 2 4		
29 to 15 „ -	21	3 5¼	3 12 11	2 4 / 2 9 –	240	3 7¼	43 4 4	2 4 / 28 – –		
14 to 5 „ -	49	3 3½	8 3 5	2 3 / 5 10 3	571	3 5¼	98 2 11	2 3 / 64 4 9		
Under 5 „ -	–	–	–	– / –	771	3 3¼	126 4 5	2 2 / 83 10 6		
Riga Fir:										
14 to 5 feet - -	8	3 6¼	1 8 2	2 5 / – 19 4	58	3 11½	11 8 10	2 5 / 7 – 2		
Under 5 „ -	–	–	–	– / –	2	3 9	– 7 6	2 3 / – 4 6		
Red Pine:										
70 ft. and upwards	82	3 8	15 5 –	3 2 / 12 19 8	–	–	—	— / —		
49 to 30 feet - -	84	3 4½	14 7 2	2 10 / 11 18 –	–	–	—	— / —		
29 to 15 „ -	–	–	–	– / –	1,558	4 6½	353 6 8	2 9 / 214 4 6		
14 to 5 „ -	13	3 1	2 – 8	2 8 / 1 14 8	172	4 4	37 4 2	2 8 / 22 18 8		
Under 5 „ -	–	–	–	– / –	4	4 1½	– 16 6	2 7 / – 10 4		
Yellow Pine:										
69 to 50 feet - -	60	5 2	15 17 9	2 11 / 8 15 –	50	7 4½	18 11 8	2 11 / 7 5 10		
49 to 30 „ -	–	–	–	– / –	35	7 1	12 9 2	2 9 / 4 16 3		
29 to 15 „ -	–	–	–	– / –	30	6 9¼	10 4 7	2 8 / 4 – –		
14 to 5 „ -	–	–	–	– / –	64	6 5½	20 17 2	2 7 / 8 5 4		
Under 5 „ -	31	4 3¾	6 16 1	2 6 / 3 17 6	548½	6 1¾	169 17 9	2 6 / 68 11 3		
By Converted Thickstuff	–	–	–	– / –	1,215	3 11¾	242 1 3	2 5¼ / 148 14 7		
		Ft.sup.		*Ft.sup.*		*Ft.sup.*		*Ft.sup.*		
„ „ Plank - -	114½	9¾	18 16 11	– 7 / 13 8 4	4,273	1 0½	830 14 2	– 7¼ / 501 11 3		
„ „ Board - -	4	5½	– 18 9	– 3¼ / – 11 4	765½	– 5½	228 18 3	– 2½ / 103 9 2½		
Total Conversions - -	603½	–	112 8 4	– / 78 14 2	10,449	–	2,221 15 8	– / 1,278 9 5½	2,334 4 –	1,357 3 7½
By Reserved Timber - -	230	–	17 7 10	– / –	1,792	–	123 – 10			
„ „ Thickstuff -	–	–	–	– / –	1,313	–	126 6 9			
„ „ Plank - -	–	–	–	– / –	8,386½	–	827 17 3			
„ „ Board - -	–	–	–	– / –	16,383½	–	2,064 3 –			
Total Reserved - -	230	–	17 7 10	– / 17 7 10	27,875	–	3,146 7 10	– / 3,146 7 10	3,163 15 8	3,163 15 8
By Offal Timber sold - -	428½	–	1 19 3	– / 1 19 3	16,831	–	28 15 –	– / 28 15 –	30 14 3	30 14 3
„ Conversions brought down - - -	603½	–	112 8 4	– / 78 14 2	10,449	–	2,221 15 8	– / 1,278 9 5½	2,334 4 –	1,357 3 7½
Total Produce - -	1,262	£.	131 15 5	– / 98 1 3	55,155	–	5,396 18 6	– / 4,453 12 3½	5,528 13 11	4,551 13 6½
			98 1 3				4,453 12 3½		4,551 13 6½	
Cost of Produce in Excess of Rate Book Value - - - -		£.	33 14 2	– / –	–	–	943 6 2½	– / –	977 – 4½	

CEDAR. - - - - - - - - - -

CHATHAM. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	*£. s. d.*	*£. s. d.*	*Ft. cube.*	*£. s. d.*	*£. s. d.*	*Ft. cube.*	*£. s. d.*
To Timber Sided, Contract -	460	94 6 –	- - -	2,308	472 17 10			
„ „ „ Reserved -	349	67 17 6	- - -	75	14 1 –			
„ Thickstuff - - -	146	39 15 10	—	—	—			
„ Plank - - - - -	- -	- - -	- - -	40½	11 3 9			
Total Materials - - -	955	- - -	201 19 4	2,423½	- - -	498 2 7	3,378½	700 1 11
To Labour, viz.:								
Landing, receiving, &c. -	- -	1 18 8	- - -	- -	9 14 3			
Carting, stacking, &c. -	- -	1 6 1	- - -	- -	6 10 9			
Taking from stacks to pits, &c.	- -	5 10 7	- - -	- -	14 – 9			
Sawing - - -	- -	11 3 7	- - -	- -	10 14 1			
			19 18 11			40 19 10	- -	60 18 9
To Share of General Expenditure	- -	- - -	1 3 6	- -	- - -	14 4 9	- -	15 8 3
Total - - -	955	£.	223 1 9	2,423½	- - -	553 7 2	3,378½	776 8 11

CEDAR.

CHATHAM. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
29 to 15 feet -	27	8 5½	11 10 7	6 7	8 17 9	38	7 10	14 18 8	6 7	12 10 2		
14 to 5 „ -	120	8 1	48 17 5	6 4	38 – –	116	7 5¾	43 11 11	6 4	36 14 8		
Under 5 „ -	156	7 8½	60 11 11	6 1	47 9 –	24	7 1½	8 11 5	6 1	7 6 –		
„ „ Thickstuff -	–	–	– –	–	– –	144	7 5¾	54 2 8	6 4	45 12 –		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank - -	42½	2 3	17 3 9	1 9	13 7 7	176	1 6¼	66 1 11	1 11	83 4 1		
„ „ Board - -	1½	– 11	– 10 11	– 10	– 10 –	15½	– 8½	6 5 8	– 7¼	5 7 5		
Total Conversions -	347	£.	138 14 7	–	108 4 4	513½	–	193 12 3	–	190 14 4	332 6 10	298 18 8
By Reserved Timber -	398	–	76 10 8	–	– –	64	–	11 – 6				
„ „ Thickstuff -	–	–	– –	–	– –	193	–	52 12 8				
„ „ Plank -	3	–	– 16 6	–	– –	478½	–	133 9 6				
„ „ Board -	14	–	4 3 1	–	– –	507¼	–	152 3 2				
Total Reserved - -	415	–	81 10 3	–	81 10 3	1,242¾	–	349 5 10	–	349 5 10	430 16 1	430 16 1
By Offal Timber sold -	193	–	2 16 11	–	2 16 11	667¼	–	10 9 1	–	10 9 1	13 6 –	13 6 –
„ Conversions brought down - -	347	–	138 14 7	–	163 4 4	513½	–	193 12 3	–	190 14 4	332 6 10	298 18 8
Total Produce - -	955	£.	223 1 9	–	192 11 6	2,423½	–	553 7 2	–	550 9 3	776 8 1	743 – 9
			192 11 6					550 9 3			743 – 9	
Cost of Produce in Excess of Rate Book Value - -		£.	30 10 3	–	– –	–	–	2 17 11	–	– –	43 8 2	

MAST TIMBER, CONVERTED FROM INCH AND HAND MASTS.

CHATHAM. *Dr.*

PARTICULARS.	SAWPITS. No.	Quantity.	Value.	Total.
		Ft. cube.	£. s. d.	£. s. d.
To Yellow Pine Inch Masts	21	5,719	866 10 –	
„ „ „ Yards	7	1,609	250 – –	
„ „ „ Bowsprits	7	2,013	230 – –	
„ Red „ Masts	20	3,476	690 12 –	
„ „ „ Hand „	5	375	38 8 11	
„ Oregon Inch „	2	578	162 – –	
„ Cowdie „ „	2	456	135 10 –	
„ „ „ Bowsprit	1	226	79 1 –	
„ Riga „ Masts	2	285	66 10 –	
„ „ Hand „	46	2,053	266 1 6	
„ Dantzic „ „	56	4,816	703 16 10	
Total Materials	169	21,608		3,488 10 8
To Labour, viz.:				
Landing, receiving, &c.	–	–	93 2 –	
Carting and stacking, &c.	–	–	62 13 8	
Taking from stacks to pits, &c.	–	–	128 3 4	
Sawing	–	–	260 17 1	
				544 16 1
„ Share of General Expenditure	–	–		27 13 –
Total	169	21,608	£.	4,060 19 4

MAST TIMBER, CONVERTED FROM INCH AND HAND MASTS.

CHATHAM. *Cr.*

PARTICULARS.	SAWPITS.				
	Quantity.	COST.		RATE BOOK.	
		Rate.	Value.	Rate.	Value.
	Ft. cube.	*s. d.* *Ft. cube.*	*£. s. d.*	*s. d.* *Ft. cube.*	*£. s. d.*
By Converted Yellow Pine Timber:					
70 feet and upwards	3,648	7 2½	1,316 13 9	4 3	775 4 –
„ „ Red Pine Timber:					
70 feet and upwards	1,596	9 2½	735 10 6	9 2½	735 10 6
49 to 30 feet	33	8 5½	13 19 10	8 5½	13 19 10
29 to 15 „	57	8 1¼	23 3 11	8 1¼	23 3 11
14 to 5 „	11	7 8¾	4 5 1	7 8¾	4 5 1
„ „ Oregon Timber:					
70 feet and upwards	360	9 6½	173 14 1	9 6½	173 14 1
„ „ Cowdie Timber:					
70 feet and upwards	544	8 3½	227 11 5	6 6	176 16 –
„ „ Riga Timber:					
70 feet and upwards	419	6 6	136 10 3	6 6	136 10 3
49 to 30 feet	137	5 11¾	41 1 –	5 11¾	41 1 –
29 to 15 „	586	5 8¾	168 1 9	5 8¾	168 1 9
14 to 5 „	136	5 5½	37 4 8	5 5½	37 4 8
„ „ Dantzic Timber:					
70 feet and upwards	728	7 4¾	269 10 4	7 4¾	269 10 4
69 to 50 feet	499	7 1¼	177 6 9	7 1¼	177 6 9
49 to 30 „	844	6 9¾	287 9 5	6 9¾	287 9 5
29 to 15 „	161	6 6¼	52 9 4	6 6¼	52 9 4
14 to 5 „	13	6 2½	4 – 11	6 2½	4 – 11
TOTAL Conversions	9,772	–	3,668 13 –	–	3,076 7 10
By Reserved Timber	3,669	–	275 19 4		
„ „ Thickstuff	150	–	15 – –		
„ „ Plank	16¼	–	1 15 9		
„ „ Board	509¾	–	62 16 6		
TOTAL Reserved	4,345	–	355 11 7	–	355 11 7
By Offal Timber sold	7,491	–	36 14 9	–	36 14 9
„ Conversions brought down	9,772	–	3,668 13 –	–	3,076 7 10
TOTAL	21,608	£.	4,060 19 4	–	3,468 14 2
			3,468 14 2		
COST of PRODUCE in Excess of Rate Book Value		£.	592 5 2		

ENGLISH OAK.

SHEERNESS. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Rough, Contract	7,944	1,031 16 11	—	–	—			
„ „ Sided „	394	74 12 10	- -	376	70 11 10			
„ „ Reserved	4,211	798 3 10	- -	357	77 4 6			
„ Thickstuff	575	166 17 7	- -	164	48 3 8			
„ Plank	331	78 1 4	- -	611	142 8 5			
„ Board	2	– 10 10	—	–	—			
Total Materials	13,457	- -	2,150 3 4	1,508	- -	338 8 5	14,965	2,488 11 9
To Labour, viz.:								
Landing, receiving, &c.	–	64 16 11	- -	–	7 17 10			
Carting, stacking, &c.	–	67 19 2	- -	–	8 5 5			
Taking from stacks to pits, &c.	–	93 14 7	- -	–	10 10 1			
Sawing	–	164 10 10	- -	–	6 18 3			
			391 1 6			33 11 7	–	424 13 1
„ Share of General Expenditure	–	- -	3 6 2	–	- -	12 1 7	–	15 7 9
Total	13,457	£.	2,544 11 –	1,508	- -	384 1 7	14,965	2,928 12 7

ITALIAN AND OTHER FOREIGN OAKS.

SHEERNESS. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract:								
Tuscan Oak	647	138 2 3	—	–	—			
Roman „	23	5 12 8	—	–	—			
To Timber Reserved:								
Tuscan Oak	988	291 2 10	- -	10	3 3 3			
Roman „	28	8 11 2	- -	4	1 7 –			
Dantzic „	17	2 5 4	- -	51	8 2 6			
American „	–	- -	- -	66	32 3 6			
„ Thickstuff	59	11 14 3	- -	787	156 4 4			
„ Plank	127	25 17 4	- -	1,201	238 10 5			
„ Board	–	- -	- -	1	– 4 2			
Total Materials	1,889	- -	483 5 10	2,120	- -	439 15 2	4,009	923 1 –
To Labour, viz.:								
Landing, receiving, &c.	–	5 18 10	- -	–	13 19 –			
Carting, stacking, &c.	–	6 4 6	- -	–	14 12 5			
Taking from stacks to pits, &c.	–	13 3 2	- -	–	14 15 4			
Sawing	–	33 11 5	- -	–	11 16 5			
			58 17 11			55 3 2	–	114 1 1
„ Share of General Expenditure	–	- -	– 9 3	–	- -	16 19 7	–	17 8 10
Total	1,889	£.	542 13 –	2,120	- -	511 17 11	4,009	1,054 10 11

ENGLISH OAK.

SHEERNESS. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
70 feet and upwards -	181	10 8¾	97 2 11	10 3	92 15 3	—	–	—	–	—		
69 to 50 feet - -	175	10 –¼	87 13 4	9 7	83 17 1	—	–	—	–	—		
49 to 30 „ - -	148	9 3½	68 16 10	8 10	65 7 4	—	–	—	–	—		
29 to 15 „ - -	423	8 7	181 12 7	8 2	172 14 6	90	7 4½	33 3 –	8 2	36 15 –		
14 to 5 „ - -	1,904	7 10½	749 8 3	7 6	714 – –	265	6 9	89 9 6	7 6	99 7 6		
Under 5 „ - -	747	7 1¾	267 5 9	6 10	255 4 6	114	6 1½	34 19 10	6 10	38 19 –		
By Converted Thickstuff -	373	8 7	160 3 2	8 2	152 6 2	34	6 11¼	11 15 9	7 8¼	13 1 8		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank -	638	2 –¼	251 2 4	1 10¾	236 – –	525	2 –⅜	177 5 3	2 2¾	191 7 1		
„ „ Board -	75¼	1 1½	34 19 11	1 –½	32 13 9	56¼	– 10½	22 8 9	– 11¼	24 17 3		
TOTAL Conversions -	4,664¼	–	1,898 5 1	–	1,804 18 7	1,084¼	–	369 2 1	–	404 7 6	2,267 7 2	2,209 6 1
By Reserved Timber -	4,412	–	559 16 4	–	– –	72	–	10 6 9				
„ „ Plank - -	161	–	45 2 9	–	– –	1	–	– 6 –				
„ „ Board - -	5½	–	1 16 8	–	– –	3¼	–	1 1 7				
TOTAL Reserved - -	4,578½	–	606 15 9	–	606 15 9	76¼	–	11 14 4	–	11 14 4	618 10 1	618 10 1
By Offal Timber sold -	4,214¼	–	39 10 2	–	39 10 2	347½	–	3 5 2	–	3 5 2	42 15 4	42 15 4
„ Conversions brought down - - -	4,664¼	–	1,898 5 1	–	1,804 18 7	1,084¼	–	369 2 1	–	404 7 6	2,267 7 2	2,209 6 1
TOTAL Produce - -	13,457	£.	2,544 11 –	–	2,451 4 6	1,508	–	384 1 7	–	419 7 –	2,928 12 7	2,870 11 6
			2,451 4 6							384 1 7	2,870 11 6	
Cost of Produce at Sawmills less than Rate Book Value - - - -		- -		–	- -	–	–	- -	–	*35 5 5		
Cost of Produce at Sawpits in Excess of Rate Book Value - - - -		93 6 6										
		35 5 5*										
NET TOTAL Cost of PRODUCE in Excess of Rate Book Value -	£.	58 1 1		–	- -	–	–	- -	–	- -	58 1 1	

ITALIAN AND OTHER FOREIGN OAKS.

SHEERNESS. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
Tuscan 49 to 30 ft.	30	10 –½	15 1 5	7 8	11 10 –	–	–	—	–	—		
„ 29 to 15 „	33	9 3¼	15 6 –	7 1	11 13 9	–	–	—	–	—		
„ 14 to 5 „	864	8 6	367 4 11	6 6	280 16 –	5	9 9	2 8 9	6 6	1 12 6		
„ Under 5 „	121	7 8¾	46 15 2	5 11	35 15 11	2	8 10½	– 17 9	5 11	– 11 10		
Roman 14 to 5 „	28	9 4	13 – 11	7 5	10 7 8	–	–	—	–	—		
„ Under 5 „	–	–	– –	–	– –	3	9 5½	1 8 5	6 9	1 – 3		
Dantzic 14 to 5 „	19	8 9	8 6 5	6 2	5 17 2	89	5 6	24 10 –	6 2	27 8 10		
„ Under 5 „	16	8 4	6 13 6	5 11	4 14 8	179	5 3	46 18 8	5 11	52 19 1		
American, 29 to 15 „	–	–	– –	–	– –	40	12 6	25 – 4	8 5	16 16 8		
„ Under 5 „	–	–	– –	–	– –	7	10 5	3 13 –	7 –	2 9 –		
By Converted Thickstuff -	–	–	– –	–	– –	343	5 6	94 8 7	6 2	105 15 2		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank -	37	2 3⅝	16 4 –	1 7½	11 9 2	741	1 7	205 3 9	1 10	233 3 4		
„ „ Board -	–	–	– –	–	– –	141¼	– 5	43 15 11	– 6	51 11 11		
TOTAL Conversions - -	1,148	–	488 12 4	–	372 4 4	1,550¼	–	448 5 2	–	493 8 7	936 17 6	865 12 11
By Reserved Timber -	166	–	27 5 10	–	– –	40	–	5 2 2				
„ „ Thickstuff -	10	–	2 5 –	–	—	–	–	—				
„ „ Plank - -	89	–	20 – 7	–	—	–	–	—				
„ „ Board - -	–	–	– –	–	– –	215½	–	55 11 9				
TOTAL Reserved - -	265	–	49 11 5	–	49 11 5	255½	–	60 13 11	–	60 13 11	110 5 4	110 5 4
By Offal Timber sold -	476	–	4 9 3	–	4 9 3	314¼	–	2 18 10	–	2 18 10	7 8 1	7 8 1
„ Conversions brought down - - -	1,148	–	488 12 4	–	372 4 4	1,550¼	–	448 5 2	–	493 8 7	936 17 6	865 12 11
TOTAL Produce - -	1,889	£.	542 13 –	–	426 5 –	2,120	–	511 17 11	–	557 1 4	1,054 10 11	983 6 4
			426 5 –							511 17 11	983 6 4	
Cost of Produce at Sawmills less than Rate Book Value - - - -		- -		–	- -	–	–	- -	–	*45 3 5		
Cost of Produce at Sawpits in Excess of Rate Book Value - - - -		116 8 –										
		45 3 5*										
NET TOTAL Cost of PRODUCE in Excess of Rate Book Value -	£.	71 4 7		–	- -	–	–	- -	–	- -	71 4 7	

TEAK.

SHEERNESS. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber, Sided, Contract -	3,193	853 12 –	- -	5,481	1,395 6 7			
„ „ Reserved -	1,125	290 11 8	- -	424	86 11 2			
„ Thickstuff - - - - -	–	- -	- -	2,073	636 1 11			
„ Plank - - - - - -	19	5 8 2	- -	1,689	479 18 1			
„ Board - - - - - -	17	5 15 –	- -	764	265 17 7			
Total Materials - -	4,354	- -	1,155 6 10	10,431	- -	2,863 15 4	14,785	4,019 2 2
To Labour, viz.:								
Landing, receiving, &c. -	–	22 9 6	- -	–	37 11 11			
Carting, stacking, &c. - -	–	23 11 1	- -	–	39 8 –			
Taking from stacks to pits, &c.	–	30 6 6	- -	–	72 13 –			
Sawing - - - - -	–	48 15 7	- -	–	50 19 5			
			125 2 8			200 12 4	–	325 15 –
„ Share of General Expenditure	–	- -	1 1 5	–	- -	83 10 9	–	84 12 2
Total - - -	4,354	£.	1,281 10 11	10,431	- -	3,147 18 5	14,785	4,429 9 4

MAHOGANY.

SHEERNESS. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber, Sided, Contract -	8,546	1,768 16 5	- -	5,405	1,112 13 1			
„ „ Reserved -	1,508	292 5 4	- -	599	126 14 3			
„ Thickstuff - - - - -	449	125 10 7	- -	3,589	1,000 10 6			
„ Plank - - - - - -	371	99 15 9	- -	2,456	651 9 6			
„ Board - - - - - -	60	17 17 9	- -	23	7 7 5			
Total Materials - -	10,934	- -	2,304 5 10	12,072	- -	2,898 14 9	23,006	5,203 – 7
To Labour, viz.:								
Landing, receiving, &c. -	–	60 3 –	- -	–	38 – 10			
Carting, stacking, &c. - -	–	63 – 9	- -	–	39 17 5			
Taking from stacks to pits, &c.	–	76 3 1	- -	–	84 1 7			
Sawing - - - - -	–	187 18 5	- -	–	43 18 9			
			387 5 3			205 18 7	–	593 3 10
„ Share of General Expenditure	–	- -	2 13 9	–	- -	96 13 8	–	99 7 5
Total - - -	10,934	£.	2,694 4 10	12,072	- -	3,201 7 –	23,006	5,895 11 10

TEAK.

SHEERNESS. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	*Ft. cube.*	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
70 feet and upwards	113	10 2	57 10 1	9 5	53 4 1	–	–	—	–	—		
69 to 50 feet	126	9 6	59 16 10	8 11	56 3 6	160	9 7½	76 19 10	8 11	71 6 8		
49 to 30 „	420	8 10	185 4 7	8 2	171 10 –	640	8 11¼	285 19 5	8 2	261 6 8		
29 to 15 „	563	8 1½	229 4 –	7 7	213 9 5	206	8 3	84 19 4	7 7	78 2 2		
14 to 5 „	559	7 5½	208 12 1	6 11	193 6 5	923	7 6¾	348 19 6	6 11	319 4 1		
Under 5 „	238	6 9½	80 14 10	6 3	74 7 6	830	6 10½	285 5 8	6 3	259 7 6		
By Converted Thickstuff	–	–	–	–	–	466	7 10	182 11 7	7 1½	167 5 –		
		Ft.sup		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank	140	1 8½	52 4 11	1 7½	49 14 9	1,766	1 10	667 14 1	1 8½	620 14 –		
„ „ Board	33	– 11¼	14 11 1	– 10¼	13 10 –	832	– 9	371 15 4	– 8½	356 8 9		
TOTAL Conversions	2,192	–	887 18 5	–	825 5 8	5,823	–	2,304 4 9	–	2,133 14 10	3,192 3 2	2,959 – 6
By Reserved Timber	1,214	–	286 7 6	–	– – –	510	–	98 1 6				
„ „ Thickstuff	113	–	33 2 –	–	– – –	464	–	141 7 6				
„ „ Plank	136	–	38 2 7	–	– – –	1,683	–	477 18 5				
„ „ Board	72¾	–	24 18 7	–	– – –	283½	–	96 15 8				
TOTAL Reserved	1,535¾	–	382 10 8	–	382 10 8	2,940½	–	814 3 1	–	814 3 1	1,196 13 9	1,196 13 9
By Offal Timber sold	626¼	–	11 1 10	–	11 1 10	1,667½	–	29 10 7	–	29 10 7	40 12 5	40 12 5
„ Conversions brought down	2,192	–	887 18 5	–	825 5 8	5,823	–	2,304 4 9	–	2,133 14 10	3,192 3 2	2,959 – 6
TOTAL Produce	4,354	£.	1,281 10 11 1,218 18 2	–	1,218 18 2	10,431	–	3,147 18 5 2,977 8 6	–	2,977 8 6	4,429 9 4 4,196 6 8	4,196 6 8
COST of PRODUCE in Excess of Rate Book Value		£.	62 12 9	–	– –	–	–	170 9 11	–	– –	233 2 8	

MAHOGANY.

SHEERNESS. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	*Ft. cube.*	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
49 to 30 feet	130	8 1	52 12 4	7 1	46 – 10	–	–	—	–	—		
29 to 15 „	306	7 8¾	118 9 3	6 9	103 5 6	–	–	—	–	—		
14 to 5 „	1,039	7 4½	383 18 11	6 5	333 6 11	454	6 9	153 11 2	6 5	145 13 2		
Under 5 „	569	7 –½	200 5 1	6 2	175 8 10	576	6 5¼	185 10 11	6 2	177 12 –		
By Converted Thickstuff	2,056	7 7¾	785 3 5	6 7¾	683 14 –	2,799	6 11	969 17 9	6 7	921 19 11		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank	618	1 8	228 7 6	1 5¼	196 15 6	1,871	1 9	632 16 11	1 7¾	591 2 7		
„ „ Board	249½	– 9½	100 19 5	– 8	85 10 6	473¾	– 7½	175 9 9	– 7¼	164 17 4		
TOTAL Conversions	4,967½	–	1,869 15 11	–	1,624 2 1	6,173¾	–	2,117 6 6	–	2,001 5 –	3,987 2 5	3,625 7 1
By Reserved Timber	1,540	–	287 1 4	–	– – –	575	–	109 2 8				
„ „ Thickstuff	933	–	258 4 –	–	– – –	2,406	–	666 8 –				
„ „ Plank	569	–	152 9 2	–	– – –	301	–	80 2 4				
„ „ Board	236½	–	70 14 5	–	– – –	595¼	–	186 5 5				
TOTAL Reserved	3,278½	–	768 8 11	–	768 8 11	3,877¼	–	1,041 18 5	–	1,041 18 5	1,810 7 4	1,810 7 4
By Offal Timber sold	2,688	–	56 – –	–	56 – –	2,021	–	42 2 1	–	42 2 1	98 2 1	98 2 1
„ Conversions brought down	4,967½	–	1,869 15 11	–	1,624 2 1	6,173¾	–	2,117 6 6	–	2,001 5 –	3,987 2 5	3,625 7 1
TOTAL Produce	10,934	£.	2,694 4 10 2,448 11 –	–	2,448 11 –	12,072	–	3,201 7 – 3,085 5 6	–	3,085 5 6	5,895 11 10 5,533 16 6	5,533 16 6
COST of PRODUCE in Excess of Rate Book Value		£.	245 13 10	–	– –	–	–	116 1 6	–	– –	361 15 4	

OTHER SUBSTITUTES FOR OAK.

SHEERNESS. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cub.	£. s. d.	£. s. d.	*Ft. cub.*	£. s. d.	£. s. d.	*Ft. cub.*	£. s. d.
To Timber Sided, Contract:								
African	145	31 18 –	– –	544	119 13 7			
Greenheart	2,813	531 3 9	– –	3,127	590 9 8			
To Timber Reserved:								
African	349	80 15 8	– –	156	33 10 2			
Greenheart	608	124 17 9	– –	788	201 9 1			
„ Thickstuff	–	– –	– –	1,436	409 – 4			
„ Plank	52	16 7 2	– –	364	103 – 5			
„ Board	–	– –	– –	32	9 17 3			
Total Materials	3,967	– –	785 2 4	6,447	– –	1,467 – 6	10,414	2,252 2 10
To Labour, viz.:								
Landing, receiving, &c.	–	20 16 5	– –	–	25 16 9			
Carting, stacking, &c.	–	21 16 5	– –	–	27 1 7			
Taking from stacks to pits, &c.	–	27 12 8	– –	–	44 18 –			
Sawing	–	63 11 6	– –	–	28 10 2			
			133 17 –			126 6 6	–	260 3 6
„ Share of General Expenditure	–	– –	– 19 6	–	– –	51 12 8	–	52 12 2
Total	3,967	£.	919 18 10	6,447	– –	1,644 19 8	10,414	2,564 18 6

ENGLISH ELM.

SHEERNESS. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cub.	£. s. d.	£. s. d.	*Ft. cub.*	£. s. d.	£. s. d.	*Ft. cub.*	£. s. d.
To Timber Rough, Contract	4,292	397 – 10	– –	3,728	247 18 3			
„ „ „ Reserved	2,292	149 18 4	– –	1,164	76 19 6			
„ Thickstuff	218	32 13 8	– –	283	41 19 3			
„ Plank	297	42 13 6	– –	687	95 3 3			
„ Board	–	– –	– –	14	2 6 6			
Total Materials	7,099	– –	622 6 4	5,876	– –	464 6 9	12,975	1,086 13 1
To Labour, viz.:								
Landing, receiving, &c.	–	30 4 2	– –	–	26 4 9			
Carting, stacking, &c.	–	31 13 2	– –	–	27 9 11			
Taking from stacks to pits, &c.	–	49 8 11	– –	–	40 18 6			
Sawing	–	62 – –	– –	–	25 5 9			
			173 6 3			119 18 11	–	293 5 2
„ Share of General Expenditure	–	– –	1 14 11	–	– –	47 1 2	–	48 16 1
Total	7,099	£.	797 7 6	5,876	– –	631 6 10	12,975	1,428 14 4

OTHER SUBSTITUTES FOR OAK.

SHEERNESS. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	*Ft. cube.*	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
African:												
14 to 5 feet -	23	10 6	12 2 3	7 1	8 2 11	113	9 2½	51 19 10	7 1	40 - 5		
Under 5 feet - -	111	9 6½	53 2 0	6 6	36 1 6	157	8 4¼	65 13 5	6 6	51 - 6		
Greenheart:												
70 feet and upwards	147	7 2½	53 1 8	7 8	56 7 -	-	-	—	-	—		
69 to 50 feet - -	476	6 11	165 - 2	7 4	174 10 8	-	-	—	-	—		
49 to 30 ,, - -	339	6 7½	112 12 5	7 1	120 1 3	309	7 1	109 10 4	7 1	109 8 9		
29 to 15 ,, - -	524	6 4¼	166 10 3	6 9	176 17 -	220	6 9¼	74 11 7	6 9	74 5 -		
14 to 5 ,, - -	303	6 -¾	91 18 2	6 5	97 4 3	210	6 5½	67 19 1	6 5	67 7 6		
Under 5 ,, - -	49	5 9¼	14 3 1	6 2	15 2 2	128	6 2	39 9 -	6 2	39 9 4		
By Converted Thickstuff -	-	-	- -	-	- -	1,262	6 11	435 18 5	6 10½	433 3 2		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
,, ,, Plank -	100	1 8¼	37 14 -	1 5¾	33 7 8	454	1 10¼	173 7 11	1 6½	151 19 8		
,, ,, Board -	4	- 10¼	1 6 7	- 10	1 5 10	84¾	- 6½	32 14 5	- 6½	31 7 5		
TOTAL Conversions -	2,076	-	707 11 4	-	719 - 3	2,937¾	-	1,051 4 -	-	998 1 9	1,758 15 4	1,717 2
By Reserved Timber -	963	-	189 5 1	-	- -	563	-	105 15 5				
,, ,, Thickstuff -	-	-	- -	-	- -	1,369	-	384 8 5				
,, ,, Plank - -	28	-	7 5 6	-	- -	247	-	65 8 10				
,, ,, Board - -	1	-	- 6 -	-	- -	53¾	-	16 8 8				
TOTAL Reserved -	992	-	196 16 7	-	196 16 7	2,232¾	-	572 1 4	-	572 1 4	768 17 11	768 17 11
By Offal Timber sold -	899	-	15 10 11	-	15 10 11	1,276½	-	21 14 4	-	21 14 4	37 5 3	37 5 3
,, Conversions brought down - - -	2,076	-	707 11 4	-	719 - 3	2,937¾	-	1,051 4 -	-	998 1 9	1,758 15 4	1,717 2 -
TOTAL Produce -	3,967		919 18 10	-	931 7 9	6,447	-	1,044 19 8	-	1,591 17 5	2,564 18 6	2,523 5 2
					919 18 10			1,591 17 5			2,523 5 2	
Cost of Produce at Sawmills in Excess of Rate Book Value - - - -	-	-	-	-	- -	-	-	53 2 3				
Cost of Produce at Sawpits Less than Rate Book Value - - - - -	-	-	-	11 8 11*				*11 8 11				
NET TOTAL Cost of PRODUCE in Excess of Rate Book Value -	-	-	-	-	- -	-	-	41 13 4	-	- -	41 13 4	

ENGLISH ELM.

SHEERNESS. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	*Ft. cube.*	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
49 to 30 feet - -	72	6 6½	23 11 3	3 10	13 16 -	—	—	—	-	—		
14 to 5 ,, - -	183	5 11½	54 13 7	3 6	32 - 6	156	3 9½	29 13 1	3 6	27 6 -		
Under 5 ,, - -	380	5 8½	108 2 8	3 4	63 6 8	176	3 7½	31 17 4	3 4	29 6 8		
By Converted Thickstuff -	11	5 11½	3 5 9	3 6	1 18 6	56	3 9½	10 12 11	3 6	9 16 -		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
,, ,, Plank -	240	1 7	71 14 2	- 11	41 12 2	162	- 11½	30 15 11	- 10½	28 12 6		
,, ,, Board -	1½	- 8¾	- 9 8	- 6	- 6 6	111½	- 3½	23 4 2	- 3¼	22 9 9		
TOTAL Conversions -	887½	-	261 17 1	-	153 - 4	661½	-	126 3 5	-	117 10 11	388 - 6	270 11 3
By Reserved Timber -	4,229	-	404 15 8	-	- -	687	-	42 16 -				
,, ,, Thickstuff -	244	-	36 9 6	-	- -	361	-	52 17 1				
,, ,, Plank -	329	-	48 3 3	-	- -	1,253	-	175 10 8				
,, ,, Board -	222¾	-	36 4 3	-	- -	1,193½	-	219 18 -				
TOTAL Reserved - -	5,024¾	-	525 12 8	-	525 12 8	3,494⅕	-	490 16 9	-	490 16 9	1,016 9 5	1,016 9 5
By Offal Timber sold -	1,186¾	-	9 17 9	-	9 17 9	1,720	-	14 6 8	-	14 6 8	24 4 5	24 4 5
,, Conversions brought down - - -	887½	-	261 17 1	-	153 - 4	661½	-	126 3 5	-	117 10 11	388 - 6	270 11 3
TOTAL Produce - -	7,099	£.	797 7 6	-	688 10 9	5,876	-	631 6 10	-	622 14 4	1,428 14 4	1,311 5 1
			688 10 9					622 14 4			1,311 5 1	
COST of PRODUCE in Excess of Rate Book Value -	£.	108 16 9	-	- -	-	-	8 12 6	-	- -	117 9 3		

CANADA ELM.

SHEERNESS. *Dr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. Value.	SAWPITS. Total.	SAWMILLS. Quantity.	SAWMILLS. Value.	SAWMILLS. Total.	Total at Pits and Mills. Quantity.	Total at Pits and Mills. Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract	–	– –	– –	2,030	177 5 9			
„ „ „ Reserved	–	– –	– –	5	– 6 3			
„ Thickstuff	–	– –	– –	68	7 18 8			
„ Plank	2	– 5 –	– –	429	50 15 9			
„ Board	–	– –	– –	289	38 7 4			
Total Materials	2	– –	– 5 –	2,821	– –	274 13 9	2,823	274 18 9
To Labour, viz.:								
Landing, receiving, &c.	–	– –	– –	–	14 5 9			
Carting, stacking, &c.	–	– –	– –	–	14 19 6			
Taking from stacks to pits, &c.	–	– – 3	– –	–	19 12 11			
Sawing	–	– – 2	– –	–	18 13 11			
			– – 5			67 12 1	–	67 12 6
To Share of General Expenditure	–	– –	– –	–	– –	22 11 10	–	22 11 10
Total	2	£.	– 5 5	2,821	– –	364 17 8	2,823	365 3 1

FIRS, OF SORTS.

SHEERNESS. *Dr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. Value.	SAWPITS. Total.	SAWMILLS. Quantity.	SAWMILLS. Value.	SAWMILLS. Total.	TOTAL at Pits and Mills. Quantity.	TOTAL at Pits and Mills. Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract:								
Dantzic Fir	254	17 – 4	– –	10,732	719 – 10			
Riga Fir	644	46 3 1	– –	1,398	100 3 9			
Pitch Pine	102	7 6 4	– –	2,632	188 16 11			
Red Pine	972	81 9 8	– –	3,618	303 6 2			
Yellow Pine	2,187	163 13 2	– –	6,335	474 1 5			
To Timber Reserved:								
Dantzic Fir	263	28 16 5	– –	98	9 13 11			
Riga Fir	25	3 – 5	– –	85	10 3 3			
Pitch Pine	9	– 12 9	– –	208	20 16 10			
Red Pine	80	6 16 3	– –	30	3 17 6			
Yellow Pine	1,290	97 11 7	– –	611	69 18 7			
Cowdie Pine	–	– –	– –	22	3 – 6			
To Thickstuff	48	4 4 –	– –	2,882	270 15 6			
„ Plank	48	4 15 6	– –	6,600	639 17 5			
„ Board	–	– –	– –	588	65 14 1			
Total Materials	5,922	– –	461 9 6	35,839	– –	2,879 6 8	41,761	3,340 16 2
To Labour, viz.:								
Landing, receiving, &c.	–	29 5 6	– –	–	173 19 1			
Carting, stacking, &c.	–	30 13 7	– –	–	182 6 1			
Taking from stacks to pits, &c.	–	41 5 1	– –	–	249 12 4			
Sawing	–	62 12 2	– –	–	126 11 –			
			163 16 4			732 8 6	–	896 4 10
To Share of General Expenditure	–	– –	1 9 2	–	– –	287 – 6	–	288 9 8
Total	5,922	£.	626 15 –	35,839	– –	3,898 15 8	41,761	4,525 10 8

CANADA ELM.

SHEERNESS. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d.*	£. *s. d.*	*s. d.*	£. *s. d.*	*Ft. cube.*	*s. d.* *Ft.cub.*	£. *s. d.*	*s. d.* *Ft.cub.*	£. *s. d.*	£. *s. d.*	£. *s. d.*
By Converted Timber:												
Under 5 feet	–	–	– –	–	– –	52	5 –¾	13 4 3	2 8	6 18 8		
	Ft.sup.			*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
By Converted Plank	1	– 10½	– 5 3	– 6½	– 3 3	279	1 2¼	74 8 8	– 8¼	42 8 3		
„ „ Board	–	–	– –	–	– –	262¾	– 6¾	76 15 5	– 3¾	43 12 6		
TOTAL Conversions	1	–	– 5 3	–	– 3 3	593¾	–	164 8 4	–	92 19 5	164 13 7	93 2 8
By Reserved Thickstuff	–	–	– –	–	– –	68	–	7 18 8				
„ „ Plank	–	–	– –	–	– –	537	–	63 6 6				
„ „ Board	–	–	– –	–	– –	911¾	–	123 5 9				
TOTAL Reserved	–	–	– –	–	– –	1,516¾	–	194 10 11	–	194 10 11	194 10 11	194 10 11
By Offal Timber sold	1	–	– – 2	–	– – 2	710½	–	5 18 5	–	5 18 5	5 18 7	5 18 7
„ Conversions brought down	1	–	– 5 3	–	– 3 3	593¾	–	164 8 4	–	92 19 5	164 13 7	93 2 8
TOTAL Produce	2	£.	– 5 5	–	– 3 5	2,821	–	364 17 8	–	293 8 9	365 3 1	293 12 2
			– 3 5					293 8 9			293 12 2	
COST of PRODUCE in Excess of Rate Book Value		£.	– 2 –	–	– –	–	–	71 8 11	–	– –	71 10 11	

FIRS, OF SORTS.

SHEERNESS. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube	*s. d.* *Ft.cub.*	£. *s. d.*	*s. d.* *Ft.cub.*	£. *s. d.*	*Ft. cube.*	*s. d.* *Ft.cub.*	£. *s. d.*	*s. d.* *Ft.cub.*	£. *s. d.*	£. *s. d.*	£. *s. d.*
By Converted Timber:												
Dantzic Fir:												
49 to 30 feet	–	–	– –	–	– –	307	3 1½	48 3 1	2 5	37 1 11		
29 to 15 „	101	3 3½	16 13 1	2 4	11 15 8	240	3 –	36 – 2	2 4	28 – –		
14 to 5 „	75	3 1¾	11 16 2	2 3	8 8 9	712	2 10½	101 19 5	2 3	80 2 –		
Under 5 „	193	3 –	28 18 8	2 2	20 18 2	920	2 8¾	125 9 8	2 2	99 13 4		
Riga Fir:												
49 to 30 feet	31	3 –½	4 14 4	2 7	4 – 1	–	–	—	–	—		
29 to 15 „	291	2 11	42 7 –	2 6	36 7 6	103	3 1½	16 2 –	2 6	12 17 6		
14 to 5 „	7	2 9¼	– 19 5	2 5	– 16 11	130	2 11¾	19 7 11	2 5	15 14 2		
Under 5 „	22	2 7¾	2 18 3	2 3	2 9 6	42	2 10	5 19 5	2 3	4 14 6		
Pitch Pine:												
69 to 50 feet	–	–	– –	–	– –	166	3 4½	27 18 1	2 8	22 2 8		
49 to 30 „	68	3 8¾	12 14 –	2 7	8 15 8	77	3 2½	12 8 2	2 7	9 18 11		
29 to 15 „	–	–	– –	–	– –	115	3 1	17 14 6	2 6	14 7 6		
14 to 5 „	–	–	– –	–	– –	7	2 11¼	1 – 7	2 5	– 16 11		
Under 5 „	8	3 3	1 6 –	2 3	– 18 –	114	2 9½	15 19 5	2 3	12 16 6		
Red Pine:												
49 to 30 feet	–	–	– –	–	– –	38	4 4	8 4 7	2 10	5 7 8		
29 to 15 „	111	4 1¾	22 19 11	2 9	15 5 3	17	4 1¾	3 10 5	2 9	2 6 9		
14 to 5 „	211	3 11½	41 14 6	2 8	28 2 8	5	3 11½	– 19 9	2 8	– 13 4		
Under 5 „	75	3 9¼	14 2 6	2 7	9 13 9	5	3 9¼	– 18 10	2 7	– 12 11		
Yellow Pine:												
49 to 30 feet	113	3 –	16 19 10	2 9	15 10 9	–	–	—	–	—		
29 to 15 „	536	2 10½	77 1 9	2 8	71 9 4	–	–	—	–	—		
14 to 5 „	709	2 9	97 6 8	2 7	91 11 7	5	3 10½	– 19 4	2 7	– 12 11		
Under 5 „	164	2 7¼	21 8 10	2 6	20 10 –	189	3 8¼	34 16 4	2 6	23 12 6		
By Converted Thickstuff	25	3 1¾	3 18 8	2 3	2 16 3	1,753	2 11	255 19 5	2 4½	206 9 9		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank	137	– 8½	22 13 11	– 7	18 14 8	6,191	– 8¾	975 – 2	– 7	759 9 –		
„ „ Board	98¾	– 3¾	17 3 11	– 3	14 2 1	1,912½	– 3¾	360 13 7	– 2¾	266 14 6		
TOTAL Conversions	2,975¾	–	457 17 5	–	382 6 7	13,048½	–	2,069 4 10		1,604 5 3	2,527 2 3	1,986 11 10
By Reserved Timber	1,440	–	105 8 2	–	– –	314	–	22 10 8				
„ „ Thickstuff	–	–	– –	–	– –	3,180	–	300 5 7				
„ „ Plank	200	–	19 16 10	–	– –	5,841	–	582 5 3				
„ „ Board	177	–	21 5 7	–	– –	6,289¼	–	782 12 9				
TOTAL Reserved	1,817	–	146 10 7	–	146 10 7	15,624¼	–	1,687 14 3	–	1,687 14 3	1,834 4 10	1,834 4 10
By Offal Timber sold	1,129¼	–	22 7 –	–	22 7 –	7,166¾	–	141 16 7	–	141 16 7	164 3 7	164 3 7
„ Conversions brought down	2,975¾	–	457 17 5	–	382 6 7	13,048½	–	2,069 4 10	–	1,604 5 3	2,527 2 3	1,986 11 10
TOTAL Produce	5,922	£.	626 15 –	–	551 4 2	35,839	–	3,898 15 8	–	3,433 16 1	4,525 10 8	3,985 – 3
			551 4 2					3,433 16 1			3,985 – 3	
COST of PRODUCE in Excess of Rate Book Value		£.	75 10 10	–	– –	–	–	464 19 7	–	– –	540 10 5	

ASH.

SHEERNESS. *Dr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. Value.	SAWPITS. Total.	SAWMILLS. Quantity.	SAWMILLS. Value.	SAWMILLS. Total.	TOTAL at Pits and Mills. Quantity.	TOTAL at Pits and Mills. Value.
	Ft. cub.	£. s. d.	£. s. d.	*Ft. cub.*	£. s. d.	£. s. d.	*Ft. cub.*	£. s. d.
To Timber Rough, Contract -	30	3 6 –		17	1 17 5			
Total Materials - -	30	- -	3 6 –	17	- -	1 17 5	47	5 3 5
To Labour, viz.:								
Landing, receiving, &c. - -	–	– 4 2	- -	–	– 2 4			
Carting, stacking, &c. - -	–	– 4 5	- -	–	– 2 6			
Taking from stacks to pits, &c. - - - - -	–	– 4 2	- -	–	– 2 4			
Sawing - - - - -	–	– 7 –	- -	–	– 2 6			
			– 19 9			– 9 8	–	1 9 5
To Share of General Expenditure -	–	- -	– – 2	–	- -	– 2 9	–	– 2 11
Total - -	30	£.	4 5 11	17	- -	2 9 10	47	6 15 9

MAST TIMBER, CONVERTED FROM INCH AND HAND MASTS.

SHEERNESS.

Dr.

PARTICULARS.	SAWPITS. No.	Quantity.	Value.	Total.
		Ft. cub.	£. s. d.	£. s. d.
To Yellow Pine Inch Masts	40	11,771	1,560 10 –	
„ „ „ Yards -	3	665	85 – –	
„ „ „ Bowsprits	3	928	90 5 –	
„ „ „ Timber -	1	140	29 15 –	
„ Pitch Pine Inch Masts -	2	338	41 – –	
„ Riga Hand Masts -	56	2,819	369 2 9	
„ Dantzic „ „ -	19	1,740	254 17 9	
Total Materials - -	124	18,401	- -	2,430 10 6
To Labour, viz.:				
Landing, receiving, &c.	–	–	128 10 8	
Carting, stacking, &c.	–	–	134 14 2	
Taking from stacks to pits, &c. - -	–	–	128 3 3	
Sawing - - -	–	–	202 14 7	
				594 2 8
To Share of General Expenditure - - - -	–	–	- -	4 10 6
Total - -	124	18,401	£.	3,029 3 8

Cr.

PARTICULARS.	SAWPITS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.
		s. d. Ft.cub.	£. s. d.	*s. d. Ft.cub.*	£. s. d.
By Converted Timber:	*Ft. cub.*				
Yellow Pine:					
70 feet and upwards	6,918	4 10½	1,684 8 3	4 3	1,470 1 6
69 to 50 feet -	622	4 8	145 7 10	4 1	126 19 10
14 to 5 „ -	7	4 1	1 8 8	3 7	1 5 1
Pitch Pine:					
70 feet and upwards	167	5 –¼	41 19 6	2 10	23 13 2
14 to 5 feet - -	7	4 2¾	1 9 7	2 5	– 16 11
Riga:					
70 feet and upwards	407	5 9½	117 14 8	2 10	57 13 2
69 to 50 feet -	55	5 6½	15 5 5	2 8	7 6 8
49 to 30 „ -	415	5 3¾	110 8 10	2 7	53 12 1
29 to 15 „ -	509	5 1	129 11 5	2 6	63 12 6
14 to 5 „ -	205	4 10¼	49 16 3	2 5	24 15 5
Under 5 „ -	92	4 7½	21 5 10	2 3	10 7 –
Dantzic:					
70 feet and upwards	485	5 4¾	130 15 6	2 8	64 13 4
69 to 50 feet -	260	5 2	67 6 1	2 7	33 11 8
49 to 30 „ -	388	4 11½	96 5 –	2 5	46 17 8
14 to 5 „ -	6	4 6¼	1 7 2	2 3	– 13 6
Under 5 „ -	29	4 3¾	6 5 1	2 2	3 2 10
		Ft.sup.		*Ft.sup.*	
By Converted Plank -	105	– 11	21 15 9	– 7¼	14 8 4
„ „ Board -	63¾	– 5¼	14 5 7	– 3¼	9 2 5
Total Conversions -	10,740¾	–	2,656 16 5	–	2,012 13 1
By Reserved Timber -	553	–	40 11 10		
„ „ Plank -	1,523	–	161 15 10		
„ „ Board -	577	–	70 17 7		
Total Reserved -	2,653	–	273 5 3	–	273 5 3
By Offal Timber sold -	5,007¼	–	99 2 –	–	99 2 –
„ Conversions brought down - - -	10,740¾	–	2,656 16 5	–	2,012 13 1
Total Produce -	18,401	£.	3,029 3 8	–	2,385 – 4
			2,385 – 4		
Cost of Produce in Excess of Rate Book Value -		£.	644 3 4		

ASH.

SHEERNESS. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cub.	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	*Ft. cub.*	*s. d.*	£. s. d.	*s. d.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber: Under 5 feet	6	6 3½	1 17 9	2 5	– 14 6	–	–	—	–	—		
	Ft.sup.			*Ft.sup.*		*Ft.sup.*			*Ft.sup.*			
„ Converted Plank	6	1 10½	1 19 8	– 11	– 19 3	7	1 4½	1 18 5	– 9½	1 2 2		
„ „ Board	–	–	–	–	–	–½	– 6¾	– 2 10	– 4¼	– 1 9		
TOTAL Conversions	12	–	3 17 5	–	1 13 9	7½	–	2 1 3	–	1 3 11	5 18 8	2 17 8
By Reserved Timber	2	–	– 3 6	–	—	–	–	—				
„ „ Board	–	–	–	–	–	2¼	–	– 6 4				
TOTAL Reserved	2	–	– 3 6	–	– 3 6	2¼	–	– 6 4	–	– 6 4	– 9 10	– 9 10
By Offal Timber sold	16	–	– 5 –	–	– 5 –	7¼	–	– 2 3	–	– 2 3	– 7 3	– 7 3
„ Conversions brought down	12	–	3 17 5	–	1 13 9	7½	–	2 1 3	–	1 3 11	5 18 8	2 17 8
TOTAL Produce	30	£.	4 5 11 2 2 3	–	2 2 3	17	–	2 9 10 1 12 6	–	1 12 6	6 15 9 3 14 9	3 14 9
COST of PRODUCE in Excess of Rate Book Value		£.	2 3 8	–	–	–	–	– 17 4	–	–	3 1 –	

SPRUCE DEALS.

SHEERNESS.

Dr.

PARTICULARS.	SAWMILLS. No.	Quantity.	Value.	TOTAL.
		Ft. run.	£. s. d.	£. s. d.
To Spruce Deals, as per Contract	1,821	22,558	308 5 10	308 5 10
To Labour, viz.:				
Landing, receiving, &c.	–	–	29 15 5	
Carting, stacking, &c.	–	–	31 4 –	
Taking from stacks to pits, &c.	–	–	29 9 3	
Sawing	–	–	20 11 2	
				110 19 10
To Share of General Expenture	–	–	– –	33 17 6
TOTAL	1,821	22,558	£.	453 3 2

Cr.

PARTICULARS.	SAWMILLS. Thickness.	Quantity.	COST. Rate p' 100 ft. running.	COST. Value.	RATE BOOK. Rate p' 100 ft. running.	RATE BOOK. Value.
		Ft. run.	£. s. d.	£. s. d.	s. d.	£. s. d.
By Converted Deals	1½	10,866	1 1 5	116 10 4	17 –	92 7 2
„ Ditto	1¼	15,187	– 18 4	139 11 9	14 8	111 7 5
„ Ditto	1	7,425	– 15 3	56 17 5	12 2	45 3 4
„ Ditto	–¾	13,656	– 12 3	83 13 6	9 6	64 17 4
„ Ditto	–½	2,080	– 9 2	9 11 2	6 10	7 2 1
„ Ditto, feather edged	–	5,520	– 12 3	33 16 6	9 6	26 4 5
TOTAL Conversions	–	54,734	£.	440 – 8	–	347 1 9
		Ft. sup.				
By Reserved Board	–	109	– –	1 10 4	–	1 10 4
		Ft. cub.				
„ Offal sold	–	586½	– –	11 12 2	–	11 12 2
		Ft. run.				
„ Conversions brought down	–	54,734	– –	440 – 8	–	347 1 9
TOTAL Produce	–	–	£.	453 3 2	–	360 4 3
				360 4 3		
COST of PRODUCE in Excess of Rate Book Value			£.	92 18 11		

ENGLISH OAK - - - - - - - - -

PORTSMOUTH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Rough, Contract -	37,275	4,771 9 2	- - -	5,045	589 5 4			
„ „ Sided „ - -	17,406	3,446 5 3	- - -	2,242	426 9 11			
„ „ Reserved - - -	10,043	1,593 3 2	—	–	—			
„ Thickstuff - - - - -	1,432	431 7 4	—	–	—			
„ Plank - - - - - -	–	- - -	- - -	927	259 4 3			
„ Board - - - - - -	–	- - -	- - -	5	1 14 10			
Total Materials - -	66,156	- - -	10,242 4 11	8,219	- - -	1,276 14 4	74,375	11,518 19 3
To Labour, viz.:								
Landing, receiving, &c. -		266 11 4	- - -	–	35 10 5			
Carting, stacking, &c. - -	–	205 – 11	- - -	–	27 7 11			
Taking from stacks to pits, &c.		319 15 –	- - -	–	39 14 6			
Sawing - - - - -	–	758 9 4	- - -	–	91 15 6			
			1,549 16 7	–		194 8 4	–	1,744 4 11
„ Share of General Expenditure	–	- - -	166 10 3	–	- - -	25 17 2	–	192 7 5
Total - - -	66,156	£.	11,958 11 9	8,219	- - -	1,496 19 10	74,375	13,455 11 7

ENGLISH OAK.

PORTSMOUTH. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft. cub.*	£. s. d.	*s. d. Ft. cub.*	£. s. d.	*Ft cube.*	*s. d. Ft. cub.*	£. s. d.	*s. d. Ft. cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
69 to 50 feet - -	124	10 2½	63 5 11	9 7	59 8 4	–	–	—	–	—		
49 to 30 ,, - -	660	9 5¾	312 16 9	8 10	291 10 –	–	–	—	–	—		
29 to 15 ,, - -	2,019	8 9	883 7 8	8 2	824 8 6	175	11 4½	99 13 10	8 2	71 9 2		
14 to 5 ,, - -	5,869	8 –¼	2,353 19 2	7 6	2,200 17 6	303	10 5	158 1 6	7 6	113 12 6		
Under 5 ,, - -	7,112	7 3½	2,593 3 7	6 10	2,429 18 8	222	9 5¾	105 7 8	6 10	75 17 –		
By Converted Thickstuff -	454	9 5	214 18 9	8 7	194 17 8	13	12 4	8 – 4	7 9¾	5 1 6		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
,, ,, Plank -	1,876	2 –¾	752 14 11	1 10¾	693 18 2	680	2 9¾	353 12 3	2 –	250 1 9		
,, ,, Board -	347	1 1½	162 19 –	1 –½	151 6 –	105	1 3½	64 13 8	– 11¼	46 13 4		
Total Conversions -	18,461	–	7,337 5 9	–	6,846 4 10	1,498	–	789 9 3	–	562 15 3	8,126 15 –	7,409 – 1
By Reserved Timber -	23,281	–	3,571 4 6	–	-	3,019	–	527 15 9				
,, ,, Thickstuff -	604	–	177 2 4	–	-		–	15 8 –				
,, ,, Plank -	1,562	–	438 4 9	–	- -	303	–	85 13 10				
,, ,, Board -	142	–	47 6 9	–	- -	62	–	21 2 4				
Total Reserved -	25,589	–	4,233 18 4	–	4,233 18 4	3,438	–	649 19 11	–	649 19 11	4,883 18 3	4,883 18 3
By Offal Timber sold -	22,106	–	387 7 8	–	387 7 8	3,283	–	57 10 8	–	57 10 8	444 18 4	444 18 4
,, Conversions brought down - - -	18,461	–	7,337 5 9	–	6,846 4 10	1,498	–	789 9 3	–	562 15 3	8,126 15 –	7,409 – 1
Total Produce - -	66,156	£.	11,958 11 9	–	11,467 10 10	8,219	–	1,496 19 10	–	1,270 5 10	13,455 11 7	12,737 16 8
			11,467 10 10					1,270 5 10			12,737 16 8	
Cost of Produce in Excess of Rate Book Value - - - - - - - -	£.	491 – 11	- - -			–	–	226 14 –	–	- -	717 14 11	

ITALIAN AND OTHER FOREIGN OAKS - - - - - - -

PORTSMOUTH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract:								
Tuscan - - - -	192	37 8 9	—	–	—			
Sardinian - - -	258	62 2 8	—	–	—			
Roman - - - -	77	16 4 1	—	–	—			
American - - -	8,310	2,017 19 10	- -	4,115	956 14 1			
French - - - -	30	5 5 1	—	–	—			
To Timber Sided, Reserved:								
Tuscan - - - -	137	20 13 8	—	–	—			
Sardinian - - -	63	10 1 –	—	–	—			
Roman - - - -	6	1 – –	—	–	—			
American - - -	3,112	602 3 1	—	–	—			
French - - - -	19	2 17 11	—	–	—			
Spanish - - - -	8	1 1 4	—	–	—			
„ Thickstuff - - - -	443	145 11 10	- -	435	86 6 9			
„ Plank - - - - -	68	17 7 2	- -	1,312	274 5 7			
„ Board - - - - -	–	- -	- -	30	2 6 4			
Total Materials - - -	12,723	- -	2,939 16 5	5,892	- -	1,319 12 9	18,615	4,259 9 2
To Labour, viz.:								
Landing, receiving, &c. -	–	43 4 4	- -	–	27 19 –			
Carting, stacking, &c. - -	–	27 14 –	- -	–	17 18 4			
Taking from stacks to pits -	–	61 9 7	- -	–	28 7 5			
Sawing - - - - -	–	139 16 3	- -	–	65 10 10			
			272 4 2	–		139 15 7	–	411 19 9
„ Share of General Expenditure	–	- -	27 10 9	–	- -	50 1 3	–	77 12 –
Total - - -	12,723	£.	3,239 11 4	5,892	- -	1,509 9 7	18,615	4,749 – 11

ITALIAN, AND OTHER FOREIGN OAKS.

PORTSMOUTH. *Cr.*

PARTICULARS.	SAWPITS.					SAWMILLS.					TOTAL at Pits and Mills.	
	Quantity.	COST.		RATE BOOK.		Quantity.	COST.		RATE BOOK.			
		Rate.	Value.	Rate.	Value.		Rate.	Value.	Rate.	Value.	Cost.	Rate Book.
		s. d.	*£. s. d.*	*s. d.*	*£. s. d.*		*s. d.*	*£. s. d.*	*s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:	*Ft. cube.*	*Ft.cub.*		*Ft.cub.*		*Ft.cub.*	*Ft.cub.*		*Ft.cub.*			
Tuscan:												
14 to 5 feet	100	7 1¼	35 12 4	6 6	32 10 –	–	–	—	–	—		
Under 5 „	83	6 5¾	26 17 8	5 11	24 11 1	–	–	—	–	—		
Sardinian;												
14 to 5 feet	171	6 3¼	53 11 6	7 5	63 8 3	–	–	—	–	—		
Under 5 „	84	5 8¼	23 17 4	6 9	28 7 –	–	–	—	–	—		
Roman;												
14 to 5 feet	40	8 2	16 6 11	7 5	14 16 8	–	–	—	–	—		
Under 5 „	6	7 5	2 4 6	6 9	2 – 6	–	–	—	–	—		
American:												
69 to 50 feet	50	9 9¼	24 8 8	9 9	24 7 6	–	–	—	–	—		
49 to 30 „	730	9 1	331 13 10	9 1	331 10 10	100	9 10	49 4 1	9 1	45 8 4		
29 to 15 „	853	8 4½	357 7 1	8 5	358 19 5	153	9 1	69 10 8	8 5	64 7 9		
14 to 5 „	1,774	7 8½	682 3 10	7 8	680 – 8	95	8 3¾	39 10 2	7 8	36 8 4		
Under 5 „	1,823	6 11¾	636 8 9	7 –	638 1 –	172	7 6¾	65 1 7	7 –	60 4 –		
French:												
14 to 5 feet	11	6 3½	3 9 3	6 2	3 7 10	–	–	—	–	—		
Under 5 „	19	5 8¾	5 8 11	5 7	5 6 1	–	–	—	–	—		
Spanish;												
Under 5 feet	37	7 7	14 1 3	6 5	11 17 5	–	–	—	–	—		
Dantzic:												
14 to 5 feet	–	–	– –	–	– –	54	6 1	16 8 10	6 2	16 13 –		
Under 5 „	–	–	– –	–	– –	25	5 6½	6 18 8	5 11	7 7 11		
By Converted Thickstuff	104	9 1	47 5 8	7 10¼	40 16 10	437	9 7	209 5 6	7 8½	167 5 1		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank	747	2 –	287 4 11	2 –	285 16 6	686	2 4¾	281 10 2	2 2¼	257 12 1		
„ „ Board	90	– 9½	40 12 5	– 9¾	41 7 –	172	– 8¼	73 3 5	– 8	70 2 4		
Total Conversions	6,722	–	2,588 14 10	–	2,587 4 7	1,894	–	810 13 1	–	725 8 10	3,399 7 11	3,312 13 5
By Reserved Timber	2,306	–	443 7 2	–	– –	69	–	11 16 8				
„ „ Thickstuff	264	–	89 1 10	–	– –	67	–	17 4 10				
„ „ Plank	194	–	58 6 3	–	– –	1,289	–	379 3 –				
„ „ Board	10	–	3 10 3	–	– –	1,017	–	263 14 5				
Total Reserved	2,774	–	594 5 6	–	594 5 6	2,442	–	671 18 11	–	671 18 11	1,266 4 5	1,266 4 5
By Offal Timber sold	3,227	–	56 11 –	–	56 11 –	1,556	–	26 17 7	–	26 17 7	83 8 7	83 8 7
„ Conversions brought down	6,722	–	2,588 14 10	–	2,587 4 7	1,894	–	810 13 1	–	725 8 10	3,399 7 11	3,312 13 5
Total Produce	12,723	£.	3,239 11 4	–	3,238 1 1	5,892	–	1,509 9 7	–	1,424 5 4	4,749 – 11	4,662 6 5
			3,238 1 1					1,424 5 4			4,662 6 5	
Cost of Produce in Excess of Rate Book Value		£.	1 10 3	–	– –	–	–	85 4 3	–	– –	86 14 6	

TEAK - - - - - - - - - - -

PORTSMOUTH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract - -	9,264	2,431 15 5	- -	13,143	3,449 1 1			
„ „ Reserved - - -	3,534	658 19 -	—	-	—			
„ Thickstuff - - - - -	866	266 7 8	—	-	—			
„ Plank - - - - - -	-	- -	- -	1,283	361 2 9			
„ Board - - - - - -	-	- -	- -	136½	46 3 9			
Total Materials - -	13,664	-	3,357 2 1	14,562½	- -	3,856 7 7	28,226½	7,213 9 8
To Labour, viz.:								
Landing, receiving, &c. -	-	45 3 2	- -	-	64 1 5			
Carting and stacking, &c. -	-	28 19 -	- -	-	41 1 5			
Taking from stacks to pits, &c.	-	66 - 10	- -	-	70 7 4			
Sawing - - - - -	-	165 2 1	- -	-	162 11 6			
			305 5 1			338 1 8	-	643 6 9
„ Share of General Expenditure -	-	- -	28 17 8	-	- -	121 4 10	-	150 2 6
Total - - -	13,664	£.	3,691 4 10	14,562½	- -	4,315 14 1	28,226½	8,006 18 11

MAHOGANY - - - - - - - - -

PORTSMOUTH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract :								
Spanish Mahogany - -	100	29 15 -	- -	406	120 15 8			
Honduras „ - - -	7,801	1,599 4 1	- -	16,468	3,375 18 11			
Mexican „ - - -	6,594	1,401 4 6	- -	627	133 4 9			
To Timber, Reserved :								
Spanish Mahogany - -	222	64 18 6	—	-	—			
Honduras „ - - -	3,637	673 9 4	—	-	—			
Mexican „ - - -	3,100	617 3 2	—	-	—			
„ Thickstuff - - - -	1,222	342 6 9	—	-	—			
„ Plank - - - - -	-	- -	- -	2,203	593 12 5			
„ Board - - - - -	-	- -	- -	107	32 5 8			
Total Materials - -	22,676	- -	4,728 1 4	19,811	- -	4,255 17 5	32,487	8,983 18 9
To Labour, viz.:								
Landing, receiving, &c. -	-	70 13 2	- -	-	85 6 3			
Carting, stacking, &c. - -	-	45 5 10	- -	-	54 13 9			
Taking from stacks to pits, &c.	-	109 11 10	- -	-	95 15 -			
Sawing - - - - -	-	257 9 3	- -	-	180 5 4			
			483 - 1			416 - 4	-	899 - 5
„ Share of General Expenditure -	-	- -	45 10 11	-	- -	163 18 9	-	209 9 8
Total - - -	22,676	£.	5,256 12 4	19,811	- -	4,835 16 6	32,487	10,092 8 10

TEAK.

PORTSMOUTH. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	SAWMILLS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft. cub.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
69 to 50 feet	108	9 3	49 19 –	8 11	48 3 –	65	9 9	31 13 9	8 11	28 19 7		
49 to 30 „	258	8 7	110 14 11	8 2	105 7 –	1,272	9 –¾	576 5 6	8 2	519 8 –		
29 to 15 „	883	7 11	349 12 –	7 7	334 16 1	1,348	8 4¼	563 – –	7 7	511 2 4		
14 to 5 „	2,232	7 3	809 6 3	6 11	771 18 –	1,364	7 8	522 15 11	6 11	471 14 4		
Under 5 „	1,517	6 7¼	501 1 1	6 3	474 1 3	183	6 11¾	63 17 2	6 3	57 3 9		
By Converted Thickstuff	542	*Ft.sup.* 8 7	232 7 3	*Ft.sup.* 7 5	200 19 6	1,058	*Ft.sup.* 9 1	479 4 2	*Ft.sup.* 7 1¾	378 11 10		
„ „ Plank	977	1 9¾	354 11 11	1 9	341 18 6	2,282	1 11½	874 10 7	1 9½	796 8 3		
„ „ Board	277	– 7	119 14 10	– 7½	127 16 10	470	– 6¼	213 19 10	– 6¾	227 14 2		
TOTAL Conversions	6,794	£.	2,527 7 3	–	2,405 – 2	8,042	–	3,325 6 11	–	2,991 2 3	5,852 14 2	5,396 2 5
By Reserved Timber	1,442	–	256 4 2	–	– –	1,147	–	228 3 8				
„ „ Thickstuff	1,394	–	424 16 2	–	– –	913	–	270 15 5				
„ „ Plank	873	–	248 – 11	–	– –	965	–	276 9 10				
„ „ Board	529	–	192 12 11	–	– –	465	–	166 8 4				
TOTAL Reserved	4,238	–	1,121 14 2	–	1,121 14 2	3,490	–	941 17 3	–	941 17 3	2,063 11 5	2,063 11 5
By Offal Timber sold	2,632	–	42 3 5	–	42 3 5	3,030½	–	48 9 11	–	48 9 11	90 13 4	90 13 4
„ Conversions brought down	6,794	–	2,527 7 3	–	2,405 – 2	8,042	–	3,325 6 11	–	2,991 2 3	5,852 14 2	5,396 2 5
TOTAL Produce	13,664	£.	3,691 4 10	–	3,568 17 9	14,562½		4,315 14 1	–	3,981 9 5	8,006 18 11	7,550 7 2
			3,568 17 9				–	3,981 9 5			7,550 7 2	
COST of PRODUCE in Excess of Rate Book Value		£.	122 7 1	–	– –	–	–	334 4 8	–	– –	456 11 9	

MAHOGANY.

PORTSMOUTH. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	SAWMILLS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
Spanish Mahogany:												
14 to 5 feet	36	10 4	18 12 –	8 1	14 11 –	12	11 8¼	7 – 3	8 1	4 17 –		
Under 5 „	56	9 4¾	26 6 8	7 8	21 9 4	4	10 7½	2 2 6	7 8	1 10 8		
Honduras Mahogany:												
29 to 15 feet	225	8 –	90 2 –	6 9	75 18 9	53	8 3¾	21 19 6	6 9	17 17 9		
14 to 5 „	910	7 4	334 2 9	6 5	291 19 2	211	7 7¾	80 1 5	6 5	67 13 11		
Under 5 „	1,509	6 8	503 15 9	6 2	465 5 6	180	6 11	62 2 10	6 2	55 10 –		
Mexican Mahogany:												
49 to 30 feet	272	0 8½	145 12 8	7 4	99 14 8	–	–	—	–	—		
29 to 15 „	200	19 10½	98 15 –	7 –	70 – –	–	–	—	–	—		
14 to 5 „	1,075	9 –¾	487 4 2	6 8	358 6 8	20	7 –¼	7 – 5	6 8	6 13 4		
Under 5 „	885	8 3	365 2 8	6 4	280 5 –	2	6 4½	– 12 9	6 4	– 12 8		
By Converted Thickstuff	703	8 10¼ *Ft.sup.*	311 9 6	6 8¾ *Ft.sup.*	236 14 3	282	9 5 *Ft sup.*	132 16 5	6 7¾ *Ft.sup.*	92 17 2		
„ „ Plank	1,252	1 11	492 16 9	1 7	405 5 –	2,126	1 10½	814 14 6	1 6½	679 2 –		
„ „ Board	324	– 9¾	158 17 10	– 7¼	120 2 11	943	– 10¼	424 15 –	– 8	325 1 7		
TOTAL Conversions	7,447		3,032 17 9	–	2,439 12 3	3,833	–	1,553 5 7	–	1,251 16 1	4,586 3 4	3,691 8 4
By Reserved Timber	5,782	–	1,105 15 6	–	– –	1,138	–	232 – 8				
„ „ Thickstuff	851	–	235 9 –	–	– –	1,643	–	447 17 10				
„ „ Plank	1,486	–	408 1 7	–	– –	5,290	–	1,442 3 4				
„ „ Board	874	–	278 12 7	–	– –	3,286	–	1,010 12 7				
TOTAL Reserved	8,993	–	2,027 18 11	–	2,027 18 11	11,357	–	3,132 14 5	–	3,132 14 5	5,160 13 4	5,160 13 4
By Offal Timber sold	6,236	–	195 15 8	–	195 15 8	4,621	–	149 16 6	–	149 16 6	345 12 2	345 12 2
„ Conversions brought down	7,447	–	3,032 17 9	–	2,439 12 3	3,833	–	1,553 5 7	–	1,251 16 1	4,586 3 4	3,691 8 4
TOTAL Produce	22,676	£.	5,256 12 4	–	4,663 6 10	19,811	–	4,835 16 6	–	4,534 7 –	10,092 8 10	9,197 13 10
			4,663 6 10					4,534 7 –			9,197 13 10	
COST of PRODUCE in Excess of Rate Book Value		£.	593 5 6	–	– –	–	–	301 9 6	–	– –	894 15 –	

ENGLISH ELM - - - - - - - - -

PORTSMOUTH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Rough, Contract -	36,802	2,573 6 11	- -	3,310	220 2 4			
,, ,, Reserved - - -	13,274	843 9 -	- -	-	—			
,, Thickstuff - - - -	2,295	343 6 5	- -	-	—			
,, Plank - - - -	-	- -	- -	2,042	293 13 -			
,, Board - - - -	-	- -	- -	2	- 7 6			
Total Materials - -	52,371	- -	3,760 2 4	5,354	- -	514 2 10	57,725	4,274 5 2
To Labour, viz.:								
Landing, receiving, &c. -	-	179 8 2	- -	-	16 2 8			
Carting and stacking, &c. -	-	148 14 9	- -	-	13 7 6			
Taking from stacks to pits, &c. - - - - -	-	253 2 6	- -	-	25 17 6			
Sawing - - - - -	-	495 6 10	- -	-	59 15 8			
			1,076 12 3			115 3 4	-	1,191 15 7
,, Share of General Expenditure -	-	- -	114 4 6	-	- -	40 9 1	-	154 13 7
Total - - -	52,371	£.	4,950 19 1	5,354	- -	669 15 3	57,725	5,620 14 4

OTHER SUBSTITUTES FOR OAK - - - - - - -

PORTSMOUTH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract:								
Greenheart - - - -	1,246	235 5 8	- -	3,181	600 13 6			
Santa Maria - - -	1,306	295 11 10	- -	2,740	620 11 10			
Sabicu - - - -	1,331	349 5 -	- -	33	8 9 11			
To Timber Reserved:								
Greenheart - - - -	629	104 16 11	—	-	—			
African - - - -	74	12 8 10	—	-	—			
Santa Maria - - -	86	17 13 10	—	-	—			
Sabicu - - - -	530	119 13 2	—	-	—			
Mora - - - - -	33	4 17 3	—	-	—			
,, Thickstuff - - - -	161	45 16 2	—	-	—			
,, Plank - - - - -	195	56 11 3	- -	904	209 17 4			
,, Board - - - - -	-	- -	- -	30	8 19 3			
Total Materials - - -	5,591	- -	1,241 19 11	6,888	- - -	1,448 11 10	12,479	2,690 11 9
To Labour, viz.:								
Landing, receiving, &c. -	-	18 18 6	- -	-	29 - 4			
Carting, stacking, &c. - -	-	12 2 7	- -	-	18 12 -			
Taking from stacks to pits, &c.	-	27 - 3	- -	-	33 5 8			
Sawing - - - - -	-	86 - 11	- -	-	98 2 11			
			144 2 3			179 - 11	-	323 3 2
,, Share of General Expenditure -	-	- -	12 1 3	-	- -	56 12 10	-	68 14 1
Total - - -	5,591	£.	1,398 3 5	6,888	- -	1,684 5 7	12,479	3,082 9 -

ENGLISH ELM.

PORTSMOUTH. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cub.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft. cub.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
70 feet and upwards	274	7 1½	97 6 2	4 2	57 1 8	–	–	—	–	—		
69 to 50 feet	191	6 7½	63 5 –	4 –	38 4 –	–	–	—	–	—		
49 to 30 „	1,013	6 1⅝	311 4 8	3 10	194 3 2	135	7 1¾	48 3 2	3 10	25 17 6		
29 to 15 „	634	5 8¼	180 5 4	3 8	116 4 8	–	–	—	–	—		
14 to 5 „	1,531	5 2½	398 12 11	3 6	267 18 6	40	6 –½	12 1 2	3 6	7 – –		
Under 5 „	2,435	4 8¾	575 13 11	3 4	405 16 8	–	–	—	–	—		
By Converted Thickstuff	1,652	6 1⅝	507 18 4	3 7¼	298 6 8	80	7 1¾	28 10 2	3 8	14 13 4		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank	1,382	1 4¼	361 2 6	– 11	243 4 3	885	1 5⅝	267 12 6	– 10¼	156 5 1		
„ „ Board	135	– 5½	41 4 10	– 3½	27 17 11	149	– 7½	53 1 4	– 4¼	30 – 5		
TOTAL Conversions	9,247	–	2,536 13 8	–	1,648 17 6	1,289	–	409 8 4	–	233 16 4	2,946 2 –	1,882 13 10
By Reserved Timber	24,513	–	1,596 18 8	–	– – –	2,004	–	131 1 –				
„ „ Thickstuff	1,495	–	221 18 3	–	– – –	151	–	22 – 5				
„ „ Plank	1,162	–	169 2 10	–	– – –	266	–	38 8 6				
„ „ Board	1,754	–	331 11 8	–	– – –	331	–	60 1 10				
TOTAL Reserved	28,924	–	2,319 11 5	–	2,319 11 5	2,752	–	251 11 9	–	251 11 9	2,571 3 2	2,571 3 2
By Offal Timber sold	14,200	–	94 14 –	–	94 14 –	1,313	–	8 15 2	–	8 15 2	103 9 2	103 9 2
„ Conversions brought down	9,247	–	2,536 13 8	–	1,648 17 6	1,289	–	409 8 4	–	233 16 4	2,946 2 –	1,882 13 10
TOTAL Produce	52,371	£.	4,950 19 1	–	4,063 2 11	5,354	–	669 15 3	–	494 3 3	5,620 14 4	4,557 6 2
			4,063 2 11					494 3 3			4,557 6 2	
COST of PRODUCE in Excess of Rate Book Value		£.	887 16 2	–	– – –	–	–	175 12 –	–	– –	1,063 8 2	

OTHER SUBSTITUTES FOR OAK.

PORTSMOUTH. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft. cub.*	*£. s. d.*	*s. d. Ft. cub.*	*£. s. d.*	*Ft. cube.*	*s. d. Ft cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
Greenheart:												
69 to 50 feet	54	7 7½	20 12 2	7 4	19 16 –	–	–	—	–	—		
49 to 30 „	79	7 1	28 – 1	7 1	27 19 7	–	–	—	–	—		
29 to 15 „	28	6 6½	9 3 2	6 9	9 9 –	–	–	—	–	—		
14 to 5 „	202	5 11⅝	60 8 9	6 5	64 16 2	–	–	—	–	—		
Under 5 „	368	5 5¼	100 3 4	6 2	113 9 4	31	6 6½	10 2 9	6 2	9 11 2		
African:												
14 to 5 feet	11	7 5¾	4 2 3	7 1	3 17 11	–	–	—	–	—		
Under 5 „	16	6 9½	5 8 8	6 6	5 4 –	–	–	—	–	—		
Santa Maria:												
29 to 15 feet	41	11 6½	23 13 2	6 4	12 19 8	87	11 2¾	48 16 11	6 4	27 11 –		
14 to 5 „	34	10 7	17 19 10	5 9	9 15 6	172	10 3½	88 10 2	5 9	49 9 –		
Under 5 „	55	9 7½	26 9 4	5 3	14 8 9	154	9 4½	72 3 9	5 3	40 8 6		
Sabicu:												
29 to 15 feet	15	10 3	7 13 9	8 6	6 7 6	–	–	—	–	—		
14 to 5 „	303	9 4¾	142 8 2	7 10	118 13 6	16	9 9¼	7 16 4	7 10	6 5 4		
Under 5 „	389	8 6½	166 3 11	7 2	139 7 10	3	8 10¼	1 6 7	7 2	1 1 6		
Mora:												
Under 5 „	17	5 5¼	4 12 7	5 8	4 16 4	–	–	—	–	—		
By Converted Thickstuff	427	9 6¾	204 9 4	6 4	135 – 7	171	8 11¼	76 7 5	6 9	57 14 3		
		Ft. sup.		*Ft. sup.*			*Ft. sup.*		*Ft. sup.*			
„ „ Plank	542	1 10	211 15 8	1 7½	186 15 7	1,356	3 1	618 9 4	2 1¾	422 6 7		
„ „ Board	39	– 10¼	20 14 8	– 7	14 6 8	113	1 1½	44 3 6	– 11¼	37 3 6		
TOTAL Conversions	2,620	–	1,053 18 10	–	887 3 11	2,103	–	967 16 9	–	651 10 10	2,021 15 7	1,538 14 9
By Reserved Timber	579	–	119 7 3	–	– – –	160	–	32 7 3				
„ „ Thickstuff	382	–	87 14 10	–	– – –	1,192	–	312 2 8				
„ „ Plank	425	–	113 14 6	–	– – –	1,465	–	323 10 11				
„ „ Board	28	–	8 12 –	–	– – –	106	–	30 19 –				
TOTAL Reserved	1,414	–	329 8 7	–	329 8 7	2,923	–	698 19 10	–	698 19 10	1,028 8 5	1,028 8 5
By Offal Timber sold	1,557	–	14 16 –	–	14 16 –	1,862	–	17 9 –	–	17 9 –	32 5 –	32 5 –
„ Conversions brought down.	2,620	–	1,053 18 10	–	887 3 11	2,103	–	967 16 9	–	651 10 10	2,021 15 7	1,538 14 9
TOTAL Produce	5,591	£.	1,398 3 5	–	1,231 8 6	6,888	–	1,684 5 7	–	1,367 19 8	3,082 9 –	2,599 8 2
			1,231 8 6					1,367 19 8			2,599 8 2	
COST of PRODUCE in Excess of Rate Book Value		£.	166 14 11	–	– – –	–	–	316 5 11	–	– –	483 – 10	

CANADA ELM. - - - - - - - - -

PORTSMOUTH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	*£. s. d.*	*£. s. d.*	*Ft. cube.*	*£. s. d.*	*£. s. d.*	*Ft. cube.*	*£. s. d.*
To Timber Sided, Contract - -	41	3 11 7	- -	9,851	860 6 5			
„ „ „ Reserved -	–	- -	- -	42	3 3 3			
„ Thickstuff - - - - -	–	- -	- -	421	45 12 2			
„ Plank - - - - - -	–	- -	- -	2,260	270 8 1			
„ Board - - - - - -	–	- -	- -	26	3 13 4			
Total Materials - - -	41	- -	3 11 7	12,600	- -	1,183 3 3	12,641	1,186 14 10
To Labour, viz.:								
Landing, receiving, &c. -	–	– 3 5	- -	–	41 4 2			
Carting, stacking, &c. - -	–	– 2 4	- -	–	28 6 5			
Taking from stacks to pits, &c.	–	– 3 7	- -	–	55 2 6			
Sawing - - - - -	–	– 9 10	- -	–	179 11 –			
			– 19 2			304 4 1	–	305 3 3
To Share of General Expenditure	–	- -	– 2 5	–	- -	100 15 11	–	100 18 4
Total - - -	41	£.	4 13 2	12,600	- -	1,588 3 3	12,641	1,592 16 5

CANADA ELM.

PORTSMOUTH. *Cr.*

PARTICULARS.	SAWPITS.					SAWMILLS.					TOTAL at Pits and Mills.	
	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost.	Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	*Ft.cube.*	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
29 to 15 feet -	17	2 6½	2 3 3	3 –	2 11 –	–	–	—	–	—		
14 to 5 „ -	19	2 3¾	2 4 –	2 10	2 13 10	–	–	—	–	—		
Under 5 „ -	–	–	– –	–	– –	22	6 4¾	7 1 2	2 8	2 18 8		
By Converted Thickstuff	–	–	– –	–	– –	108	8 4¼	45 1 10	2 10	15 6 10		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank -	–	–	– –	–	– –	1,064	1 5½	374 1 8	– 8	162 12 9		
„ „ Board -	2	– 2¾	– 5 6	– 3¼	– 6 6	534	– 6½	221 19 –	– 2¾	93 3 2		
TOTAL Conversions	38	–	4 12 9	–	5 11 4	1,728	–	648 3 8	–	274 1 5	652 16 5	279 12 9
By Reserved Timber -	–	–	– –	–	– –	15	–	– 18 9				
„ „ Thickstuff	–	–	– –	–	– –	1,467	–	158 18 6				
„ „ Plank -	–	–	– –	–	– –	2,996	–	357 – 1				
„ „ Board -	–	–	– –	–	– –	2,993	–	400 8 8				
TOTAL Reserved -	–	–	– –	–	– –	7,471	–	917 6 –	–	917 6 –	917 6 –	917 6 –
By Offal Timber sold -	3	–	– – 5	–	– – 5	3,401	–	22 13 7	–	22 13 7	22 14 –	22 14 –
„ Conversions brought down -	38	–	4 12 9	–	5 11 4	1,728	–	648 3 8	–	274 1 5	652 16 5	279 12 9
TOTAL Produce -	41	£.	4 13 2	–	5 11 9	12,600	–	1,588 3 3	–	1,214 1 –	1,592 16 5	1,219 12 9
					4 13 2	–	–	1,214 1 –	–	– –	1,219 12 9	
COST of Produce at Saw Mills in Excess of Rate Book Value - - - -	–	– –	–	–	– –	–	–	374 2 3				
COST of Produce at Saw Pits less than Rate Book Value	–	– –	–	–	– 18 7*	–	–	– 18 7*				
NET TOTAL COST of Produce in Excess of Rate Book Value - - - -	–	– –	–	–	– –	–	£.	373 3 8	–	– –	373 3 8	

FIRS, OF SORTS - - - - - - - - -

PORTSMOUTH. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract:								
Dantzic - - - -	1,329	89 – 10	- -	9,104	609 19 4			
Riga - - - -	174	12 9 5	- -	4,360	312 9 4			
Red Pine - - -	223	18 13 11	- -	34,947	2,929 14 6			
Pitch Pine - - -	606	43 9 7	—	–	—			
Yellow Pine - - -	3,998	299 3 8	- -	32,893	2,461 9 10			
To Timber Sided, Reserved:								
Dantzic - - - -	1,825	124 14 8	—	–	—			
Riga - - - -	147	10 5 1	—	–	—			
Red Pine - - -	307	25 14 3	—	–	—			
Pitch Pine - - -	991	77 14 11	—	–	—			
Yellow Pine - - -	3,953	290 6 8	—	–	—			
Cowdie Pine - - -	67	8 5 9	—	–	—			
To Thickstuff - - - -	1,545	146 12 2	- -	–	—			
„ Plank - - - - -	–	- -	- -	12,748	1,244 9 1			
„ Board - - - - -	–	- -	- -	2,430	29 8 11			
Total Materials - -	15,165	- -	1,146 10 11	96,482	- -	7,587 11 –	111,647	8,734 1 11
To Labour, viz.:								
Landing, receiving, &c. -	–	26 9 4	- -	–	340 2 3			
Carting, stacking, &c. -	–	18 3 10	- -	–	233 14 10			
Taking from stacks to pits, &c.	–	66 6 8	- -	–	412 14 7			
Sawing - - - -	–	136 17 7	- -	–	789 14 7			
			247 17 5			1,776 6 3	–	2,024 3 8
To Share of General Expenditure -	–	- -	21 6 8	–	- -	775 3 4	–	796 10 –
Total - - -	15,165	£.	1,415 15 –	96,482	- -	10,139 – 7	111,647	11,554 15 7

- - - - - - - - - - FIRS, OF SORTS.

PORTSMOUTH. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*		
By Converted Timber:												
Dantzic:												
70 ft. and upwards	73	3 3	11 17 3	2 8	9 14 8	—	—	—	—	—		
69 to 50 feet -	65	3 -½	9 17 8	2 7	8 7 11	—	—	—	—	—		
29 to 15 „ -	330	2 7½	42 19 8	2 4	38 10 -	309	3 5	52 14 6	2 4	36 1 -		
14 to 5 „ -	425	2 4½	50 9 9	2 3	47 16 3	369	3 1½	57 11 8	2 3	41 10 3		
Under 5 „ -	434	2 2	47 - 9	2 2	47 - 4	295	2 10	41 14 10	2 2	31 19 2		
Riga:												
29 to 15 feet -	18	2 11½	2 13 3	2 6	2 5 -	18	4 4½	3 18 4	2 6	2 5 -		
14 to 5 „ -	83	2 8½	11 5 6	2 5	10 - 7	27	3 11½	5 7 5	2 5	3 5 3		
Under 5 „ -	92	2 5½	11 6 11	2 3	10 7 -	38	3 7¼	6 17 9	2 3	4 5 6		
Red Pine:												
49 to 30 feet -	- -	-	- -	-	- -	262	5 -½	65 19 10	2 10	37 2 4		
29 to 15 „ -	125	3 -¼	18 17 1	2 9	17 3 9	734	4 7¾	170 7 2	2 9	100 18 6		
14 to 5 „ -	64	2 9¼	8 17 4	2 8	8 10 8	748	4 3¼	159 12 -	2 8	99 14 8		
Under 5 „ -	160	2 6¼	20 2 10	2 7	20 13 4	821	3 10½	158 18 9	2 7	106 - 11		
Pitch Pine:												
70 ft. and upwards	350	3 6	61 3 6	2 10	49 11 8	—	—	—	—	—		
69 to 50 feet -	51	3 3	8 5 8	2 8	6 16 -	—	—	—	—	—		
29 to 15 „ -	17	2 9½	2 7 5	2 6	2 2 6	—	—	—	—	—		
14 to 5 „ -	108	2 6¾	13 16 6	2 5	13 1 -	—	—	—	—	—		
Under 5 „ -	136	2 4	15 17 1	2 3	15 6 -	—	—	—	—	—		
Yellow Pine:												
70 ft. and upwards	198	3 5	33 16 1	3 1	30 10 6	—	—	—	—	—		
69 to 50 feet -	172	3 2¼	27 7 11	2 11	25 1 8	—	—	—	—	—		
49 to 30 „ -	200	2 11½	29 11 4	2 9	27 10 -	32	4 7¾	7 9 1	2 9	4 8 -		
29 to 15 „ -	346	2 8¾	47 3 8	2 8	46 2 8	584	4 3½	125 13 4	2 8	77 17 4		
14 to 5 „ -	1,340	2 6	167 7 -	2 7	173 1 8	625	3 11	122 14 7	2 7	80 14 7		
Under 5 „ -	658	2 3¼	74 12 10	2 6	82 5 -	96	3 6¾	17 2 9	2 6	12 - -		
Cowdie:												
14 to 5 feet -	5	4 5	1 2 1	4 -	1 - -	-	-	-	—	—		
Under 5 „ -	18	4 -¼	3 12 5	3 10	3 9 -	-	-	-	—	—		
By Converted Thickstuff	57	2 11	8 6 1	2 5	6 18 1	185	3 10¼	35 12 1	2 4¼	21 6 9		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank -	942	- 8	118 18 9	- 7½	115 4 6	8,559	- 11	1,680 4 2	- 7¼	1,106 8 2		
„ „ Board -	353	- 2½	52 4 9	- 2½	53 - 3	2,088	- 4½	483 13 5	- 2¾	299 3 10		
TOTAL Conversions	6,820	-	901 1 1	-	871 10 -	15,790	-	3,195 11 8	-	2,065 1 3	4,096 12 9	2,936 11 3
By Reserved Timber -	2,608	-	186 9 2	-	- - -	1,688	-	122 3 1				
„ „ Thickstuff -	208	-	19 3 8	-	- - -	1,183	-	113 13 6				
„ „ Plank -	921	-	90 4 8	-	- - -	29,393	-	3,019 10 10				
„ „ Board -	1,175	-	147 6 -	-	- - -	25,978	-	3,264 19 10				
TOTAL Reserved -	4,912	-	443 3 6	-	443 3 6	58,242	-	6,520 7 3	-	6,520 7 3	6,963 10 9	6,963 10 9
By Offal Timber sold -	3,433	-	71 10 5	-	71 10 5	22,450	-	423 1 8	-	423 1 8	494 12 1	494 12 1
„ Conversions brought down -	6,820	-	901 1 1	-	871 10 -	15,790	-	3,195 11 8	-	2,065 1 3	4,096 12 9	2,936 11 3
TOTAL Produce -	15,165	£.	1,415 15 -	-	1,386 3 11	96,482	-	10,139 - 7	-	9,008 10 2	11,554 15 7	10,394 14 1
			1,386 3 11					9,008 10 2			10,394 14 1	
COST of PRODUCE in Excess of Rate Book Value - - -		£.	29 11 1	-	- - -	-	-	1,130 10 5	-	- - -	1,160 1 6	

ASH.

PORTSMOUTH.

Dr.

PARTICULARS.	SAWPITS. Quantity.	Value.	Total.
	Ft. cube.	£. *s.* *d.*	£. *s.* *d.*
To Timber Rough, Contract	774	86 3 4	
,, ,, Reserved -	50	4 14 4	
,, Thickstuff - - -	59	6 7 10	
Total Materials - -	883	- -	97 5 6
To Labour, viz.:			
Landing, receiving, &c.	-	3 15 5	
Carting and stacking, &c.	-	3 2 6	
Taking from stacks to pits, &c. - -	-	4 5 4	
Sawing - - -	-	9 8 4	
			20 11 7
To Share of General Expenditure - -	-	- -	2 6 10
Total - -	883	- £.	120 3 11

Cr.

PARTICULARS.	SAWPITS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.
	Ft. cube.	*s.* *d.* *Ft.cube.*	£. *s.* *d.*	*s.* *d.* *Ft.cube.*	£. *s.* *d.*
By Converted Timber:					
29 to 15 feet -	158	3 2¾	25 11 11	2 11	23 - 10
14 to 5 ,, -	162	2 11½	24 - 11	2 8	21 12 -
Under 5 ,, -	50	2 8½	6 14 4	2 5	6 - 10
		Ft. sup.		*Ft. sup.*	
,, Converted Plank -	9	- 9	1 6 9	- 9½	1 8 6
Total Conversions -	379	-	57 13 11	-	52 2 2
By Reserved Thickstuff -	7	-	- 15 2		
,, ,, Plank -	447	-	59 4 1		
Total Reserved - -	454	-	59 19 3	-	59 19 3
By Offal Timber sold -	50	-	2 10 9	-	2 10 9
,, Conversions brought down - - -	379	-	57 13 11	-	52 2 2
Total Produce - -	883	£.	120 3 11	-	114 12 2
			114 12 2		
Cost of Produce in Excess of Rate Book Value - -		£.	5 11 9		

MAST TIMBER, CONVERTED FROM INCH AND HAND MASTS.

PORTSMOUTH.

Dr.

PARTICULARS.	SAWPITS. No.	Quantity.	Value.	Total.
		Ft. cube.	£. *s.* *d.*	£. *s.* *d.*
To Yellow Pine Inch Masts	15	3,954	648 10 -	
,, ,, ,, ,, Yards	2	306	56 10 -	
,, ,, ,, ,, Bowsprits	3	513	66 10 -	
,, Cowdie Pine Inch Masts	4	859	274 - 6	
Total Materials - -	24	5,632	- -	1,045 10 6
To Labour, viz.:				
Landing, receiving, &c. -	-	-	23 11 2	
Carting and stacking, &c.	-	-	16 3 9	
Taking from stacks to pits, &c. - -	-	-	24 12 8	
Sawing - - -	-	-	54 6 1	
				118 13 8
To Share of General Expenditure - - -	-	-	- -	21 12 9
Total - - -	24	5,632	- £.	1,185 16 11

Cr.

PARTICULARS.	SAWPITS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.
	Ft. cube.	*s.* *d.* *Ft.cube.*	£. *s.* *d.*	*s.* *d.* *Ft.cube.*	£. *s.* *d.*
By Converted Mast Timber:					
Yellow Pine, 70 feet and upwards - -	2,597	5 8½	742 12 8	4 3	551 17 3
Yellow Pine, 29 to 15 feet - - -	19	4 -½	3 16 9	3 9	3 11 3
Cowdie Pine, 70 feet and upwards - -	625	9 2½	287 8 9	6 6	203 2 6
By Converted Timber:					
Yellow Pine, 29 to 15 ft.	26	2 10½	3 14 9	2 8	3 9 4
,, ,, 14 to 5 ft.	31	2 6½	3 18 9	2 7	4 - 1
,, ,, Under 5 ft.	8	2 3	- 18 -	2 6	1 - -
Cowdie Pine, 14 to 5 ft.	6	4 1¾	1 4 10	4 -	1 4 -
,, ,, Under 5 ft.	17	3 7½	3 1 7	3 10	3 5 2
Total Conversions - -	3,329	-	1,046 16 1	-	771 9 7
By Reserved Timber -	1,700	-	125 9 7		
,, ,, Plank - -	7	-	- 15 9		
,, ,, Board -	2	-	- 8 -		
Total Reserved - -	1,709	-	126 13 4	-	126 13 4
By Offal Timber sold -	594	-	12 7 6	-	12 7 6
,, Conversions brought down - - -	-	-	1,046 16 1	-	771 9 7
Total Produce - -	5,632	£.	1,185 16 11	-	910 10 5
			910 10 5		
Cost of Produce in Excess of Rate Book Value - -		£.	275 6 6		

BEECH.

PORTSMOUTH.

Dr.	SAWPITS.			*Cr.*	SAWPITS.				
						COST.		RATE BOOK.	
PARTICULARS.	Quantity.	Value.	Total.	PARTICULARS.	Quantity.	Rate.	Value.	Rate.	Value.
	Ft cube.	£. s. d.	£. s. d.		*Ft. cube.*	*s. d. Ft. cube.*	£. s. d.	*s. d. Ft. cube.*	£. s. d.
To Timber Rough, Contract	537	26 17 –		By Converted Thickstuff	78	4 1¾	16 4 –	4 1¾	16 4 –
Total Materials	537	– –	26 17 –	Total Conversions	78	–	16 4 –	–	16 4 –
To Labour, viz.:									
Landing, receiving, &c.	–	2 12 4		By Reserved Timber	43	–	1 10 1		
Carting and stacking, &c.	–	2 3 4		,, ,, Thickstuff	33	–	2 4 –		
Taking from stacks to pits, &c.	–	2 11 10		,, ,, Plank	259	–	19 11 –		
Sawing	–	5 1 6		,, ,, Board	4	–	– 6 8		
			12 9 –	Total Reserved	339	–	23 11 9	–	23 11 9
To Share of General Expenditure	–	– –	1 12 1	By Offal Timber sold	120	–	1 2 4	–	1 2 4
				,, Conversions brought down	78	–	16 4 –	–	16 4 –
Total	537	– £.	40 18 1	Total Produce	537	£.	40 18 1	–	40 18 1

SPRUCE DEALS.

PORTSMOUTH.

Dr.	SAWMILLS.			*Cr.*	SAWMILLS.					
							COST.		RATE BOOK.	
PARTICULARS.	Quantity.	Value.	Total.	PARTICULARS.	Thickness.	Quantity.	Rate per 100 feet Running.	Value.	Rate per 100 feet Running.	Value.
	Feet running.	£. s. d.	£. s. d.		*Ins.*	*Feet running.*	*s. d.*	£. s. d.	*s. d.*	£. s. d.
To Spruce Deals as per Contract	131,892	1,802 10 6		By Converted Deals	1½	105,430	17 2¼	906 3 5	17 –	896 3 1
Total Materials	131,892	– –	1,802 10 6	,, ,, ,,	1	133,953	12 3½	823 7 8	12 2	814 17 7
To Labour, viz.:—				,, ,, ,,	¾	106,972	9 7¼	513 13 9	9 6	508 2 4
Landing, receiving, &c.	–	103 9 –		,, ,, ,,	½	22,055	6 11	76 5 6	6 10	75 7 1
Carting, stacking, &c.	–	71 1 11		,, Converted Deals Feather Edged	–	13,488	9 7¼	64 15 5	9 6	64 1 4
Taking from stacks to mills, &c.	–	108 3 10								
Sawing	–	86 11 1								
			369 5 10							
To Share of General Expenditure	–	– –	212 9 5							
Total	131,892	– £.	2,384 5 9	Total Produce	–	– –	£.	2,384 5 9	–	2,358 11 5
								2,358 11 5		
				Cost of Produce in Excess of Rate Book Value			£.	25 14 4		

ENGLISH OAK.

DEVONPORT. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cub.	£. s. d.	£. s. d.	*Ft. cub.*	£. s. d.	£. s. d.	*Ft. cub.*	£. s. d.
To Timber Rough, Contract	13,825	1,887 16 -¼	- -	44,405	6,187 17 7½			
„ „ Sided „	4,201	759 11 11¼	- -	3,310	635 11 11¼			
„ „ Reserved	7,634	942 15 9½	- -	9,497	985 19 11½			
„ Thickstuff	629	184 10 1	- -	2,337	665 10 7¾			
„ Plank	205	45 5 4½	- -	2,274	480 8 9¼			
„ Board	-	- -	- -	84	28 4 2			
Total Materials	26,494	- -	3,819 19 2¼	61,907	- -	8,983 13 1¼	88,401	12,803 12 3½
To Labour, viz. :								
Landing, receiving, &c.	-	101 19 6½	- -	-	223 2 6½			
Carting and stacking	-	107 17 5	-	-	236 - 5¾			
Taking from stacks to pits, &c.	-	175 1 4½	- -	-	383 1 1¼			
Sawing	-	343 7 6¾	- -	-	157 1 -½			
			728 5 10½			999 5 1¾	-	1,727 11 -¼
To Share of General Expenditure	-	- -	133 4 4	-	- -	291 9 8	-	424 14 -
Total	26,494	- £.	4,681 9 4¾	61,907	- -	10,274 7 11	88,401	14,955 17 3¾

ITALIAN AND OTHER FOREIGN OAKS.

DEVONPORT. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
To Timber Sided, Contract:	*Ft. cub.*	£. s. d.	£. s. d.	*Ft. cub.*	£. s. d.	£. s. d.	*Ft. cub.*	£. s. d.
Tuscan Oak	211	42 13 2½	- -	41	8 1 10¾			
Sardinian Oak	73	18 12 4½	- -	34	8 16 9½			
American Oak	1,762	400 5 5¾	- -	11,125	2,637 - 8¾			
French Oak	84	14 14 9½	- -	-	—			
To Timber Reserved :								
Tuscan Oak	77	13 2 11¾	- -	434	64 13 8½			
Sardinian Oak	16	2 11 4	- -	216	41 17 7			
American Oak	640	125 5 4	- -	1,517	270 3 4¾			
Dantzic Oak	-	- -	- -	32	3 9 4			
„ Thickstuff	376	99 7 9½	- -	2,982	911 8 4½			
„ Plank	119½	29 3 8¾	- -	2,463	557 5 9¾			
„ Board	-	- -	- -	69	25 5 9			
Total Materials	3,358½	- -	745 17 -¼	18,913	- -	4,528 3 4¼	22,271½	5,274 - 4½
To Labour, viz. :								
Landing, receiving, &c.	-	12 2 -½	- -	-	68 19 -½			
Carting, stacking, &c.	-	12 16 -¾	- -	-	72 18 8¾			
Taking from stacks to pits, &c.	-	20 15 6½	- -	-	118 7 6¼			
Sawing	-	45 11 2	- -	-	63 16 4¼			
			91 4 9½	-		324 1 7¾	-	415 6 5¼
To Share of General Expenditure	-	- -	15 16 2½	-	- -	90 1 6½	-	105 17 9
Total	3,358½	- £.	852 18 -¼	18,913	- -	4,942 6 6½	22,271½	5,795 4 6¾

ENGLISH OAK.

DEVONPORT. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	SAWMILLS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft cub.*	£. s. d.	*Ft.cube.*	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
70 ft. and upwards	117	10 3	60 – 3	10 3	59 19 3	–	–	—	–	—		
69 ft. to 50 ft. -	122	9 6¾	58 8 1¼	9 7	58 9 2	50	10 8	26 13 11¼	9 7	23 19 2		
49 ,, to 30 ,, -	77	8 10½	34 4 7	8 10	34 – 2	175	9 10¾	86 15 3¾	8 10	77 5 10		
29 ,, to 15 ,, -	466	8 2¾	191 4 4½	8 2	190 5 8	431	9 1¾	197 5 –¾	8 2	175 19 10		
14 ,, to 5 ,, -	2,658	7 6¼	999 15 10	7 6	996 15 –	1,682	8 4½	705 12 9¾	7 6	630 15 –		
Under 5 ft. - -	1,724½	6 10	589 13 10	6 10	589 4 1	1,677	7 7½	639 11 8¼	6 10	572 19 6		
,, Converted Thickstuff	447	7 8¾	172 13 –	7 8¼	172 – 6	1,713	8 8½	746 5 11¼	7 10	666 10 10		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
,, ,, Plank -	499¼	1 10¼	187 13 11	1 10	185 4 11½	2,022	1 11¾	848 5 7	1 9¼	757 3 4½		
,, ,, Board -	83	1 1	36 16 5¼	1 –¾	35 18 10	747	1 1	370 4 5	– 11½	327 7 5		
TOTAL Conversions -	6,193¾	–	2,330 10 4	–	2,321 17 7½	8,497	–	3,620 14 9	–	3,232 – 11½	5,951 5 1	5,553 18 7
By Reserved Timber -	9,625	–	1,999 7 9½	–	- - -	29,283	–	5,777 5 1¼				
,, ,, Thickstuff	44	–	12 13 5¾	–	- - -	121	–	35 18 7				
,, ,, Plank -	182¾	–	52 7 –¾	–	- - -	982	–	281 10 10½				
,, ,, Board -	29¾	–	9 19 3½	–	- - -	219	–	73 8 11½				
TOTAL Reserved -	9,881½	–	2,074 7 7¼	–	2,074 7 7¼	30,605	–	6,168 3 6¼	–	6,168 3 6¼	8,242 11 1½	8,242 11 1½
By Offal Timber sold -	10,418¾	–	276 11 5½	–	276 11 5½	22,805	–	485 9 7¾	–	485 9 7¾	762 1 1¼	762 1 1¼
,, Conversions brought down - -	6,193¾	–	2,330 10 4	–	2,321 17 7½	8,497	–	3,620 14 9	–	3,232 – 11½	5,951 5 1	5,553 18 7
TOTAL Produce - -	26,494	£.	4,681 9 4¾	–	4,672 16 8¼	61,907	–	10,274 7 11	–	9,885 14 1½	14,955 17 3¾	14,558 10 9¾
			4,672 16 8¼					9,885 14 1½			14,558 10 9¾	
COST of PRODUCE in Excess of Rate Book Value - -	£.	8 12 8½	–	- - -	–	–	388 13 9½	–	- - -	397 6 6	

ITALIAN AND OTHER FOREIGN OAKS.

DEVONPORT. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	SAWMILLS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	*Ft.cube.*	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
Tuscan - 29 ft. to 15 ft.	45	9 –½	20 7 1	8 1	18 3 9	18	7 10¾	7 2 2¼	8 1	7 5 6		
14 ,, to 5 ,,	61	8 3½	25 5 10¼	7 5	22 12 5	96	7 2¾	34 15 1½	7 5	35 12 –		
Under 5 ft. -	35	7 6¼	13 3 10¼	6 9	11 16 3	84	6 6¾	27 12 11½	6 9	28 7 –		
Sardinian, 29 ft. to 15 ft.	20	6 7¼	6 12 1¼	8 1	8 1 8	22	7 9⅛	8 11 7½	8 1	8 17 10		
14 ,, to 5 ,,	34	6 –½	10 5 10½	7 5	12 12 2	77	7 1¾	27 10 7½	7 5	28 11 1		
Under 5 ft. -	22	5 6	6 1 1¼	6 9	7 8 6	58	6 6	18 17 –½	6 9	19 11 6		
American, 49 ft. to 30 ft.	–	–	- - -	–	- - -	489	10 –½	245 19 5½	9 1	222 1 9		
29 ,, to 15 ,,	44	11 11¾	26 7 7¾	8 5	18 10 4	474	9 3½	220 1 9	8 5	199 9 6		
14 ,, to 5 ,,	467	10 11¾	256 13 6½	7 8	179 – 4	1,225	8 6	521 7 10	7 8	469 11 8		
Under 5 ft. -	201	9 11¾	100 8 7½	7 –	70 7 –	1,033	7 8¾	399 14 –½	7 –	361 11 –		
Dantzic - 14 ft. to 5 ft.	30	6 10⅓	10 6 8	6 2	9 5 –	–	–	—	–	—		
Under 5 ft. -	34½	6 3	10 16 –¾	5 11	10 4 1½	54	5 5	14 12 8½	5 11	15 19 6		
French - 14 ft. to 5 ft.	48	7 –¼	16 17 8	6 2	14 16 –	–	–	—	–	—		
By Converted Thickstuff -	98	11 6¼	56 9 3	8 1	39 10 4	2,332	8 8	1,010 16 4½	7 11	924 2 6		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
,, ,, Plank -	114½	3 2	60 16 7½	2 2¼	42 6 9½	2,456½	2 –¼	1,083 14 2¾	1 10¼	997 19 –		
,, ,, Board -	1¼	1 7½	– 17 10¼	1 1	– 11 11	364	– 11½	181 14 10½	– 10	160 12 6		
TOTAL Conversions -	1,255¼	–	621 9 9½	–	465 6 7	8,782½	–	3,802 10 9¾	–	3,479 12 4	4,424 – 7¼	3,944 18 11
By Reserved Timber -	773	–	158 11 11¼	–	- - -	848½	–	167 18 4¼				
,, ,, Thickstuff -	78	–	18 19 4	–	- - -	989	–	314 15 5				
,, ,, Plank -	87¾	–	26 8 10½	–	- - -	1,211¾	–	390 10 2				
,, ,, Board -	18¾	–	6 14 1½	–	- - -	360½	–	132 5 4½				
TOTAL Reserved -	957½	–	210 14 3¼	–	210 14 3¼	3,409¾	–	1,005 9 3¾	–	1,005 9 3¾	1,216 3 7	1,216 3 7
By Offal Timber sold -	1,145¾	–	20 13 11½	–	20 13 11½	6,720¾	–	134 6 5	–	134 6 5	155 – 4½	155 – 4½
,, Conversions brought down - - -	1,255¼	–	621 9 9½	–	465 6 7	8,782½	–	3,802 10 9¾	–	3,479 12 4	4,424 – 7¼	3,944 18 11
TOTAL Produce - -	3,358½	£,	852 18 –¼	–	696 14 9¾	18,913	–	4,942 6 6½	–	4,619 8 –¾	5,795 4 6¾	5,316 2 10½
			696 14 9¾					4,619 8 –¾			5,316 2 10½	
COST of PRODUCE in Excess of Rate Book Value - -	£.	156 3 2½	–	- - -	–	–	322 18 5¾	–	- - -	479 1 8¼	

TEAK.

DEVONPORT. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract	1,935	482 15 2	- -	24,803	6,273 17 4¼			
„ „ „ Reserved	726	160 7 8½	- -	1,722½	383 12 6			
„ Thickstuff	377	111 16 -	- -	1,195	354 3 -			
„ Plank	103	29 8 -½	- -	2,912	827 10 10			
„ Board	-	- -	- -	344	116 9 8			
Total Materials	3,141	- -	784 6 11	30,976½	- -	7,955 13 4¼	34,117½	8,740 - 3¼
To Labour, viz.:								
Landing, receiving, &c.	-	11 6 5½	- -	-	111 12 9¾			
Carting, stacking, &c.	-	11 19 6¾	- -	-	118 1 10½			
Taking from stacks to pits, &c.	-	19 8 9¼	- -	-	191 13 2¼			
Sawing	-	40 18 8½	- -	-	71 - 1¾			
			83 13 6			492 8 -½	-	576 1 6½
Share of General Expenditure	-	-	14 15 10	-	- -	145 16 10½	-	160 12 8½
Total	3,141	- £.	882 16 3	30,976½	- -	8,593 18 3¼	34,117½	9,476 14 6¼

MAHOGANY.

DEVONPORT. *Dr*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract:								
Spanish Mahogany	153	45 10 4	- -	1,284	381 19 9½			
Honduras „	9,634	1,974 19 4¾	- -	11,725	2,403 12 6			
Mexican „	1,984	421 12 -	- -	7,086	1,505 15 6			
To Timber, Reserved:								
Spanish Mahogany	44	11 - -	- -	114	29 5 4			
Honduras „	3,822	720 2 4	- -	1,911	330 9 2			
Mexican „	1,394	292 15 -	- -	715	145 12 4			
To Thickstuff	208	56 16 6	- -	323	88 16 10			
„ Plank	393	132 10 -¾	- -	1,306	358 5 1¾			
„ Board	-	- -	- -	571¾	184 4 9½			
Total Materials	17,632	- -	3,655 5 7½	25,035¾	- -	5,428 1 4¾	42,667¾	9,083 7 -¼
To Labour, viz.:								
Landing, receiving, &c.	-	63 18 2¾	- -	-	93 6 8			
Carting, stacking, &c.	-	67 12 1¼	- -	-	98 14 7¼			
Taking from stacks to pits, &c.	-	109 14 5	- -	-	160 4 7¾			
Sawing	-	270 2 11⅓	- -	-	119 2 1¼			
			511 7 8½			471 8 -¼	-	982 15 8¾
„ Share of General Expenditure	-	- -	83 9 9¾	-	- -	121 18 6¾	-	205 8 4½
Total	17,632	- £.	4,250 3 1¾	25,035¾	- -	6,021 7 11¾	42,667¾	10,271 11 1½

TEAK.

DEVONPORT. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft. cub.*	*£. s. d.*	*s. d. Ft. cub.*	*£. s. d.*	*Ft. cube.*	*s. d. Ft. cub.*	*£. s. d.*	*s. d. Ft. cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
69 to 50 feet -	–	–	–	–	–	189	12 1¾	114 18 5¼	8 11	84 5 3		
49 to 30 „ -	186	9 8½	90 7 6¾	8 2	75 19 –	214	11 3½	120 16 6¾	8 2	87 7 8		
29 to 15 „ -	211	8 11½	94 12 9¼	7 7	80 – 1	791	10 5	412 5 2	7 7	299 18 5		
14 to 5 „ -	514	8 2½	211 6 7½	6 11	177 15 2	2,001	9 6½	955 19 8¼	6 11	692 – 3		
Under 5 „ -	385½	7 5½	144 1 9¼	6 3	120 9 4½	1,220	8 8	529 17 5¼	6 3	381 5 –		
By Converted Thickstuff -	48	8 9¾	21 3 1¼	7 5¼	17 17 4	1,108	9 8¾	533 18 1¼	7 –½	390 10 4		
		Ft. sup.		*Ft. sup.*			*Ft. sup.*		*Ft. sup.*			
„ „ Plank -	176½	2 1¼	72 11 3¾	1 9½	61 16 5	5,943½	2 3	2,839 8 2	1 8	2,100 13 9		
„ „ Board -	15½	– 11	7 10 11⅝	– 9½	6 10 11½	1,168½	1 1	659 12 3¾	– 9½	485 13 2½		
Total Conversions -	1,536½	–	641 14 1½	–	540 8 4	12,635	–	6,171 15 10½	–	4,521 13 10½	6,813 10 –	5,062 2 2½
By Reserved Timber -	659	–	148 – 4	–	– – –	992	–	255 8 –¾				
„ „ Thickstuff -	91	–	26 19 7	–	– – –	1,466	–	429 4 1				
„ „ Plank -	150¼	–	43 1 8	–	– – –	4,163	–	1,190 15 8½				
„ „ Board -	24½	–	7 19 3	–	– – –	653¼	–	223 2 6½				
Total Reserved - -	924¾	–	226 – 10	–	226 – 10	7,274½	–	2,078 10 4¾	–	2,078 10 4¾	2,304 11 2¾	2,304 11 2¾
By Offal Timber Sold -	679¼	–	15 1 3½	–	15 1 3½	11,067¼	–	343 12 –	–	343 12 –	358 13 3½	358 13 3½
„ Conversions brought down - - -	1,536½	–	641 14 1½	–	540 8 4	12,635	–	6,171 15 10½	–	4,521 13 10½	6,813 10 –	5,062 2 2½
Total Produce - -	3,141	£.	882 16 3	–	781 10 5½	30,976½	–	8,593 18 3¼	–	6,943 16 3¼	9,476 14 6½	7,725 6 8¾
			781 10 5½					6,943 16 3¼			7,725 6 8¾	
Cost of Produce in Excess of Rate Book Value - - - -		£.	101 5 9½	–	– – –	–	–	1,650 2 –	–	– – –	1,751 7 9½	

MAHOGANY.

DEVONPORT. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL. at Pits and Mills. Cost.	TOTAL. at Pits and Mills. Rate Book.
	Ft. cube.	*s. d. Ft. cub.*	*£. s. d.*	*s. d. Ft. cub.*	*£. s. d.*	*Ft. cube.*	*s. d. Ft. cub.*	*£. s. d.*	*s. d. Ft. cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
Spanish Mahogany:												
14 to 5 feet -	8	11 5¼	4 11 6¾	8 1	3 4 8	154	10 1¼	77 17 3½	8 1	62 4 10		
Under 5 „ -	41	10 4¾	21 6 7½	7 8	15 14 4	236½	9 2¼	108 14 4½	7 8	90 13 2		
Honduras Mahogany:												
49 to 30 feet -	–	–	–	–	– – –	31	8 4	12 18 9½	7 1	10 19 7		
29 to 15 „ -	279	10 2½	142 9 9⅜	6 9	94 3 3	100	7 8¼	38 10 7¼	6 9	33 15 –		
14 to 5 „ -	1,417	9 4¼	663 7 7¼	6 5	454 12 5	1,088	7 –¾	384 5 5	6 5	349 1 4		
Under 5 „ -	1,812	8 6	771 3 8¼	6 2	558 14 –	1,415	6 5	454 6 7½	6 2	436 5 10		
Mexican Mahogany:												
49 to 30 feet -	74	9 2¼	34 – 2¾	7 4	27 2 8	—	—	—	—	—		
29 to 15 „ -	230	8 5¾	97 11 7	7 –	80 10 –	149	6 9¾	50 16 10¾	7 –	52 3 –		
14 to 5 „ -	480	7 9¼	186 13 5¼	6 8	160 – –	546	6 3	170 15 9¼	6 8	182 – –		
Under 5 „ -	272	7 –¾	96 3 3½	6 4	86 2 8	276½	5 8	78 12 6½	6 4	87 11 2		
By Converted Thickstuff -	45	9 3¾	20 19 4	6 9	15 3 4	94	7 –¾	33 4 –	6 5	30 3 2		
		Ft. sup.		*Ft. sup.*			*Ft. sup.*		*Ft. sup.*			
„ „ Plank -	963	2 4	444 10 7	1 7½	307 10 1¾	2,379	1 7¾	859 9 8¼	1 5⅛	781 15 4½		
„ „ Board -	93	1 4	51 17 8	– 10	32 12 11	1,973	– 6½	820 17 10¾	– 5¾	726 8 11		
Total Conversions -	5,714	–	2,534 15 5	–	1,835 10 4¾	8,442	–	3,090 9 10¾	–	2,843 1 4½	5,625 5 3¾	4,678 11 9¼
By Reserved Timber -	5,555	–	1,099 6 2	–	– – –	1,614	–	321 7 4	—			
„ „ Thickstuff -	296	–	81 5 7	–	– – –	259	–	69 11 8	—			
„ „ Plank -	1,036	–	279 10 –	–	– – –	2,141	–	616 3 6	—			
„ „ Board -	119	–	36 7 3¾	–	– – –	4,882½	–	1,608 3 3¼	—			
Total Reserved - -	7,006	–	1,496 9 –¾	–	1,496 9 –¾	8,896¼	–	2,615 5 9¼	–	2,615 5 9¼	4,111 14 10	4,111 14 10
By Offal Timber Sold -	4,912	–	218 18 8	–	218 18 8	7,697¼	–	315 12 3¾	–	315 12 3¾	534 10 11¾	534 10 11¾
„ Conversions brought down - - -	5,714	–	2,534 15 5	–	1,835 10 4¾	8,442	–	3,090 9 10¾	–	2,843 1 4½	5,625 5 3¾	4,678 11 9¼
Total Produce - -	17,632	£.	4,250 3 1¾	–	3,550 18 1½	25,035¾	–	6,021 7 11¾	–	5,773 19 5½	10,271 11 1½	9,324 17 7
			3,550 18 1½					5,773 19 5½			9,324 17 7	
Cost of Produce in Excess of Rate Book Value - - - -		£.	699 5 –¼	–	– – –	–	–	247 8 6¼	–	– – –	946 13 6½	

OTHER SUBSTITUTES FOR OAK. - - - - - - -

DEVONPORT. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract:								
Greenheart - - - -	280	52 17 5½	- -	1,694	319 17 8¼			
African - - - -	155	34 2 -	- -	216	47 10 4¾			
Santa Maria - - -	146	29 18 7	- -	311	63 15 1			
Sabicu - - - -	2,704	706 8 2½	- -	2,146	565 1 5			
„ Timber Sided, Reserved:								
Greenheart - - - -	23	4 2 2	- - -	983	150 15 11			
African - - - -	42	7 18 8	- -	755	149 12 2¾			
Santa Maria - - - -	17	3 10 10	- -	22	4 5 8			
Sabicu - - - -	1,073	270 2 5¾	- -	1,575	374 7 7½			
„ Thickstuff - - - -	36	11 16 8	- -	575	178 18 5			
„ Plank - - - - -	13	3 5 3	- -	814½	216 17 1½			
„ Board - - - - -	-	- -	- -	168	50 14 4½			
Total Materials - -	4,489	- -	1,124 2 3¾	9,259½	- -	2,121 15 11¼	13,748½	3,245 18 3
To Labour, viz.:								
Landing, receiving, &c. - -	-	16 3 11½	- -	-	33 7 6			
Carting, stacking, &c. - -	-	17 2 8½	- -	-	35 6 -¾			
Taking from stacks to pits -	-	27 16 2½	- -	-	57 5 11½			
Sawing - - - -	-	61 4 9	- -	-	38 - 3½			
			122 7 7½	-		163 19 9¾	-	286 7 5¼
„ Share of General Expenditure -	-	- -	21 3 2½	-	- -	43 12 -	-	64 15 2½
Total - - -	4,489	- £.	1,267 13 1¾	9,529½	- -	2,329 7 9	13,748½	3,597 - 10¾

OTHER SUBSTITUTES FOR OAK.

DEVONPORT. *Cr.*

PARTICULARS.	SAWPITS.				SAWMILLS.				TOTAL at Pits and Mills.	
	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost.	Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	*Ft. cub.*	*s. d. Ft.cub.*	£. s. d.	*s. d. Ft.cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
Greenheart:												
49 to 30 feet -	42	7 11½	16 14 4¾	7 1	14 17 6	–	–	—	–	—		
29 to 15 „ -	66	7 4	24 5 1	6 9	22 5 6	–	–	—	–	—		
14 to 5 „ -	22	6 8¾	7 8 2¾	6 5	7 1 2	417	6 9½	141 12 8	6 5	133 15 9		
Under 5 „ -	9	6 1¼	2 15 1½	6 2	2 15 6	627	6 2	193 11 11¾	6 2	193 6 6		
African:												
14 to 5 „ -	15	9 5¼	7 1 7½	7 6	5 12 6	185	6 3¼	58 1 2¼	7 1	65 10 5		
Under 5 „ -	64½	8 6¾	27 13 5½	6 6	20 19 3	274	5 8¼	78 3 5¾	6 6	89 1 –		
Santa Maria:												
29 to 15 feet -	17	9 –½	7 13 9¾	6 4	5 7 8	–	–	—	–	—		
14 to 5 „ -	12	8 3½	4 19 6¼	5 9	3 9 –	16	6 0	4 16 1¼	5 9	4 12 –		
Under 5 „ -	–	–	- -	–	- -	2	5 5½	– 10 11	5 3	– 10 6		
Sabicu:												
49 to 30 feet -	32	12 9¼	20 9 2	9 3	14 16 –	–	–	—	–	—		
29 to 15 „ -	93	11 9½	54 17 8¼	8 6	39 10 6	159	8 3½	65 19 7¼	8 6	67 1 6		
14 to 5 „ -	804	10 9¾	434 18 10½	7 10	314 18 –	688	7 7¼	261 14 1¼	7 10	269 9 4		
Under 5 „ -	500¼	9 10	246 2 10¾	7 2	179 6 11	854	6 10¾	295 6 4¼	7 2	306 – 4		
By Converted Thickstuff	–	–	- -	–	- -	309	7 4	113 7 –½	7 –¼	108 9 11		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup*			
„ „ Plank -	63½	2 5½	32 5 –½	1 10¾	24 13 10¾	990	1 9	365 18 7¾	1 8¾	361 2 3		
„ „ Board -	–	–	- -	–	- -	659	– 9¼	251 4 1	– 9½	261 2 4		
TOTAL Conversions	1,740½	–	887 4 11	–	655 13 4¾	5,180	–	1,830 6 2	–	1,860 1 10	2,717 11 1	2,515 15 2¾
By Reserved Timber -	1,255	–	299 17 –¾	–	- -	879	–	211 10 1¾				
„ „ Thickstuff -	61	–	18 10 7	–	- -	109	–	31 19 4				
„ „ Plank - -	97	–	32 8 2½	–	- -	523	–	150 7 10½				
„ „ Board - -	1	–	– 7 –	–	- -	29½	–	10 2 –				
TOTAL Reserved - -	1,414	–	351 2 10¼	–	351 2 10¼	1,540½	–	403 19 4¼	–	403 19 4¼	755 2 2½	755 2 2½
By Offal Timber sold -	1,334½	–	29 5 4½	–	29 5 4½	2,539	–	95 2 2¾	–	95 2 2¾	124 7 7¼	124 7 7¼
„ Conversions brought down - - -	1,740½	–	887 4 11	–	655 13 4¾	5,180	–	1,830 6 2	–	1,860 1 10	2,717 11 1	2,515 15 2¾
TOTAL Produce -	4,489	£.	1,267 13 1¾	–	1,036 1 7½	9,259½	–	2,329 7 9	–	2,359 3 5	3,597 – 10¾	3,395 5 –½
			1,036 1 7½							2,329 7 9	3,395 5 –½	
Cost of Produce at Sawmills Less than Rate Book Value - - - -			- -	–	- -	–	–	- -	–	*29 15 8		
Cost of Produce at Sawpits in Excess of Rate Book Value - - - -			231 11 6¼									
			*29 15 8									
NET TOTAL COST of PRODUCE in Excess of Rate Book Value -		£.	201 15 10¼	–	- -	–	–	- -	–	- -	201 15 10¼	

ENGLISH ELM.

DEVONPORT. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL. at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber, Rough, Contract	8	– 10 7½	– –	14,824	1,313 7 1			
„ „ Reserved	2,720	170 4 2	– –	11,163	1,017 8 6			
„ Thickstuff	221	33 8 5	– –	339	50 17 1			
„ Plank	203	29 8 8½	– –	448	64 1 3¼			
„ Board	–	– –	– –	21	3 10 –			
Total Materials	3,152	– –	233 11 11	26,795	– –	2,449 3 11¼	29,947	2,682 15 10¼
To Labour, viz.:								
Landing, receiving, &c.	–	11 1 7	– –	–	96 11 6¼			
Carting, stacking, &c.	–	11 14 4¾	– –	–	102 3 2			
Taking from stacks to pits, &c.	–	19 – 5¼	– –	–	165 15 11½			
Sawing	–	17 3 7¼	– –	–	74 8 7¾			
			59 – –¼			438 19 3½	–	497 19 3¾
„ Share of General Expenditure	–	– –	14 9 5¾	–	– –	126 3 3	–	140 12 8¾
Total	3,152	– £.	307 1 5	26,795	– –	3,014 6 5¾	29,947	3,321 7 10¾

CANADA ELM.

DEVONPORT. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber, Sided, Contract	68	5 18 9¾	– –	10,140	885 11 2½			
„ „ Reserved	–	– –	– –	34	2 11 6			
„ Thickstuff	24	2 12 –	– –	536	58 9 8			
„ Plank	–	– –	– –	2,696	321 12 5¼			
„ Board	–	– –	– –	539	72 19 1½			
Total Materials	92	– –	8 10 9¼	13,945	– –	1,341 3 11¼	14,037	1,349 14 8½
To Labour, viz.:								
Landing, receiving, &c.	–	– 6 7½	– –	–	50 5 4			
Carting and stacking, &c.	–	– 7 –¼	– –	–	53 3 5¼			
Taking from stacks to pits, &c.	–	– 11 4½	– –	–	86 5 11			
Sawing	–	2 2 4	– –	–	61 17 1			
			3 7 4¼			251 11 9¼	–	254 19 1¾
„ Share of General Expenditure	–	– –	– 8 7¾	–	– –	65 13 4	–	66 1 11¾
Total	92	£.	12 6 9¼	13,945	– –	1,658 9 –½	14,037	1,670 15 9¾

ENGLISH ELM.

DEVONPORT. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
70 ft. and upwards	–	–	– – –	–	– – –	140	6 5	44 18 5	4 2	29 3 4		
69 to 50 feet	64	8 1	25 17 6¾	4 –	12 16 –	1,362	5 11¾	407 17 7¾	4 –	272 8 –		
49 to 30 „	–	–	– – –	–	– – –	541	5 6½	150 8 10¼	3 10	103 13 10		
29 to 15 „	161	6 11	55 16 –	3 8	29 10 4	198	5 1½	50 16 6	3 8	36 6 –		
14 to 5 „	201	6 4	63 17 2	3 6	35 3 6	1,237	4 8¼	291 1 4	3 6	216 9 6		
Under 5 „	–	–	– – –	–	– – –	465½	4 3½	99 11 5¾	3 4	77 11 8		
By Converted Thickstuff	51	6 9¾ *Ft.sup.*	17 7 9	3 7½ *Ft.sup.*	9 5 4	1,168	5 –¾ *Ft.sup.*	295 18 –¼	3 7½ *Ft.sup.*	212 12 2		
„ „ Plank	188	1 8½	59 19 4½	– 11¼	32 19 10½	723	1 3	170 14 2½	– 11	125 15 2		
„ „ Board	6	– 6¼	2 5 6	– 3¼	1 4 3	805	– 4	223 17 –	– 3	168 10 7¼		
TOTAL Conversions	671	–	225 3 4¼	–	120 19 3½	6,639½	–	1,735 3 5½	–	1,242 10 3¼	1,960 6 9¾	1,363 9 6¾
By Reserved Timber	691	–	43 5 8	–	– – –	10,072	–	796 5 11¾				
„ „ Thickstuff	65	–	9 14 5	–	– – –	55	–	8 2 9				
„ „ Plank	112	–	16 8 3	–	– – –	1,237	–	180 8 3				
„ „ Board	10	–	1 11 4¾	–	– – –	1,008	–	188 – –				
TOTAL Reserved	878	–	70 19 8¾	–	70 19 8¾	12,372	–	1,172 16 11¾	–	1,172 16 11¾	1,243 16 8½	1,243 16 8½
By Offal Timber Sold	1,603	–	10 18 4	–	10 18 4	7,783½	–	106 6 –½	–	106 6 –½	117 4 4½	117 4 4½
„ Conversions brought down	671	–	225 3 4¼	–	120 19 3½	6,639½	–	1,735 3 5½	–	1,242 10 3¼	1,960 6 9¾	1,363 9 6¾
TOTAL Produce	3,152	£.	307 1 5	–	202 17 4¼	26,795	–	3,014 6 5¾	–	2,521 13 3½	3,321 7 10¾	2,724 10 7¾
			202 17 4¼					2,521 13 3½	–		2,724 10 7¾	
Cost of PRODUCE in Excess of Rate Book Value		£.	104 4 –¾	–	– – –	–	–	492 13 2¼	–	– – –	596 17 3	

CANADA ELM.

DEVONPORT. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:												
„ „ 14 to 5 feet	15	3 5¾	2 12 2½	2 10	2 2 6	79	4 –½	15 19 11¾	2 10	11 3 10		
„ „ Under 5 „	24½	3 1¾	3 17 6½	2 8	3 5 4	137½	3 8	25 6 4½	2 8	18 6 8		
„ „ Thickstuff	14	3 5¾ *Ft.sup.*	2 8 8½	2 10 *Ft.sup.*	1 19 8	26	4 –½ *Ft.sup.*	5 5 3¾	2 10 *Ft.sup.*	3 13 8		
„ „ Plank	16	1 –	3 2 7¾	– 9½	2 10 9¼	1,974	– 10½	406 10 9	– 8	307 16 11¾		
„ „ Board	–	–	– – –	–	– – –	1,535	– 4½	327 11 7¾	– 3¼	233 16 10½		
TOTAL Conversions	69½	–	12 1 1	–	9 18 3¼	3,751½	–	780 14 –¾	–	574 18 –¼	792 15 1¾	584 16 3½
By Reserved Timber	–	–	– – –	–	– – –	33	–	2 14 3				
„ „ Thickstuff	–	–	– – –	–	– – –	583	–	63 11 6				
„ „ Plank	–	–	– – –	–	– – –	4,139	–	491 10 6¾				
„ „ Board	–	–	– – –	–	– – –	1,963	–	267 13 5½				
TOTAL Reserved	–	–	– – –	–	– – –	6,718	–	825 9 9½	–	825 9 9½	825 9 9½	825 9 9½
By Offal Timber sold	22½	–	– 5 8¼	–	– 5 8¼	3,475½	–	52 5 2½	–	52 5 2½	52 10 10¾	52 10 10¾
„ Conversions brought down	69½	–	12 1 1	–	9 18 3¼	3,751½	–	780 14 –¾	–	574 18 –¼	792 15 1¾	584 16 3½
TOTAL Produce	92	£.	12 6 9¼	–	10 3 11½	13,945	–	1,658 9 –½	–	1,452 13 –	1,670 15 9¾	1,462 16 11½
			10 3 11½					1,452 13 –			1,462 16 11½	
Cost of PRODUCE in Excess of Rate Book Value		£.	2 2 9¾	–	– – –	–	–	205 16 –½	–	– – –	207 18 10¼	

FIRS, OF SORTS. - - - - - - - - -

DEVONPORT. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. *s.* *d.*	£. *s.* *d.*	*Ft. cube.*	£. *s.* *d.*	£. *s.* *d.*	*Ft. cube.*	£. *s.* *d.*
To Timber, Sided, Contract:								
Dantzic Fir - - - -	3,040	203 13 7	- - -	20,853	1,397 3 -¼			
Riga Fir - - - -	405	29 - 6	- - -	23,345	1,673 1 2			
Red Pine - - - -	402	33 14 -¼	- - -	7,409	621 2 5			
Pitch Pine - - - -	421	30 4 1¾	- - -	4,784	343 5 -¾			
Yellow Pine - - -	2,354	176 3 1¾	- - -	29,960	2,242 - 1½			
To Timber, Reserved:								
Dantzic Fir - - - -	512	34 13 5	- - -	1,083	66 3 9			
Riga Fir - - - -	64	4 11 -	- - -	81	5 5 5			
Red Pine - - - -	35	2 13 -	- - -	143	11 10 -			
Pitch Pine - - - -	557	43 3 1	- - -	1,617½	125 17 8			
Yellow Pine - - -	1,501	111 3 3	- - -	1,109	80 13 4			
Cowdie Pine - - -	-	- - -	- - -	35	3 10 3			
„ Thickstuff - - - -	90	8 18 1	- - -	1,175	170 16 4			
„ Plank - - - - -	175	16 5 9	- - -	11,655½	1,110 12 8¾			
„ Board - - - - -	-	- - -	- - -	3,461	380 11 -			
Total Materials - -	9,556	- - -	694 2 11¾	107,311	- - -	8,231 12 3¼	116,867	8,925 15 3
To Labour, viz.:								
Landing, receiving, &c. - -	-	34 11 4¾	- - -	-	386 14 9			
Carting, stacking, &c. - -	-	36 11 3¾	- - -	-	409 1 10			
Taking from stacks to pits, &c.	-	59 6 11½	- - -	-	663 18 8¼			
Sawing - - - - -	-	145 4 5½	- - -	-	347 10 4			
			275 14 1½			1,807 5 7¼	-	2,082 19 8¾
To Share of General Expenditure -	-	- - -	45 3 2¼	-	- - -	505 4 4¼	-	550 7 6½
Total - -	9,556	£.	1,015 - 3½	107,311	- - -	10,544 2 2¾	116,867	11,559 2 6¼

- - - - - - - - - - FIRS, OF SORTS.

DEVONPORT. *Cr.*

PARTICULARS.	SAWPITS.						SAWMILLS.						TOTAL at Pits and Mills.	
	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.		Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.		Cost.	Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*		*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*		*£. s. d.*	*£. s. d.*
By Converted Timber:														
Dantzic Fir:														
70 ft. and upwards -	–	–	– –	–	– –		90	4 6	20 6 10	2 8	12 – –			
69 to 50 feet -	180	3 8	33 – 6	2 5	21 15 –		–	–	—	–	—			
49 to 30 „ -	271	3 4½	45 17 11¼	2 4	31 12 4		140	3 11	27 8 5½	2 5	16 18 4			
29 to 15 „ -	131	3 1½	20 6 9	2 3	14 14 9		891	3 7½	161 2 1½	2 4	103 19 –			
14 to 5 „ -	1,222	2 9½	172 9 4	2 2	132 7 8		1,099	3 3¾	182 3 1½	2 3	123 12 9			
Under 5 „ -	–	–	– –	–	– –		757½	3 –	114 2 9½	2 2	82 1 3			
Riga Fir:														
69 to 50 feet -	51	3 11½	10 2 7¾	2 8	6 16 –		–	–	—	–	—			
49 to 30 „ -	42	3 8½	7 14 11¾	2 7	5 8 6		–	–	—	–	—			
29 to 15 „ -	34	3 4¾	5 15 9½	2 6	4 5 –		122	3 5	20 19 4	2 6	15 5 –			
14 to 5 „ -	6	3 1¼	– 18 8¾	2 5	– 14 6		155	3 1¾	24 8 4¼	2 5	18 14 7			
Under 5 „ -	50	2 10	7 1 11	2 3	5 12 6		222½	2 10¼	31 17 3½	2 3	25 – 7½			
Red Pine:														
29 to 15 feet -	30	4 6½	6 16 6	2 9	4 2 6		122	3 6¾	21 15 4	2 9	16 15 6			
14 to 5 „ -	115	4 2	23 19 8½	2 8	15 6 8		1,124	3 3¼	183 16 7	2 8	149 17 4			
Under 5 „ -	41	3 9½	7 15 5¾	2 7	5 5 11		189¼	2 11½	28 2 9	2 7	24 10 8¾			
Pitch Pine:														
70 ft. and upwards	–	–	– –	–	– –		459	3 5¼	79 1 9¾	2 10	65 – 6			
69 to 50 feet -	114	3 6¾	20 8 1½	2 8	15 4 –		547	3 2½	87 19 5	2 8	72 18 8			
49 to 30 „ -	33	3 3½	5 9 8¾	2 7	4 5 3		623	2 11¾	93 – 8¾	2 7	80 9 5			
29 to 15 „ -	182	3 –¼	27 18 5½	2 6	22 15 –		174	2 9	23 19 8¾	2 6	21 15 –			
14 to 5 „ -	155	2 9½	21 15 11¾	2 5	18 14 7		247	2 6¼	31 4 2¾	2 5	29 16 11			
Under 5 „ -	126	2 6½	16 2 2¾	2 3	14 3 6		94⅜	2 3½	10 17 8¼	2 3	10 13 2¼			
Yellow Pine:														
49 to 30 feet -	157	4 5	34 16 6	2 9	21 11 9		–	–	—	–	—			
29 to 15 „ -	462	4 1	94 11 11	2 8	61 12 –		336	4 7½	78 3 7¾	2 8	44 16 –			
14 to 5 „ -	364	3 9	68 6 4¾	2 7	47 – 4		368	4 3	78 9 10½	2 7	47 10 8			
Under 5 „ -	293½	3 4¾	50 1 7	2 6	36 13 9		183	3 10½	35 9 8¼	2 6	22 17 6			
Cowdie Pine:														
Under 5 ft. -	–	–	– –	–	– –		10	4 7¼	2 6 2¾	3 10	1 18 4			
By Converted Thickstuff	–	–	– –	–	– –		1,541	3 3¼	251 19 11½	2 5½	190 15 3			
		Ft.sup.		*Ft.sup.*				*Ft.sup.*		*Ft.sup.*				
„ „ Plank -	356	– 10	59 9 7¼	– 7¼	43 17 5		15,252¼	– 10	2,588 5 6¾	– 7¼	1,856 1 8¼			
„ „ Board -	40	– 5	8 – 5½	– 3¼	5 5 –½		7,496	– 4½	1,627 7 2¼	– 2¾	1,018 13 1½			
Total Conversions	4,455½	–	749 1 3	–	539 3 11½		32,243¼	–	5,804 8 8½	–	4,052 1 4¼		6,553 9 11¼	4,591 5 3¾
By Reserved Timber -	1,980	–	144 3 7	–	– –		1,038	–	75 1 3					
„ „ Thickstuff -	24	–	2 3 6	–	– –		2,343	–	229 6 4					
„ „ Plank -	350	–	35 3 3½	–	– –		18,367¾	–	1,758 6 1¾					
„ „ Board -	52	–	6 1 1¾	–	– –		20,385½	–	2,051 14 10½					
Total Reserved -	2,406	–	187 11 6¼	–	187 11 6¼		42,134¼	–	4,114 8 7¼	–	4,114 8 7¼		4,302 – 1½	4,302 – 1½
By Offal Timber sold -	2,694½	–	78 7 6¼	–	78 7 6¼		32,933½	–	625 4 11¼	–	625 4 11¼		703 12 5½	703 12 5½
„ Conversions brought down - -	4,455½	–	749 1 3	–	539 3 11½		32,243¼	–	5,804 8 8½	–	4,052 1 4¼		6,553 9 11¼	4,591 5 3¾
Total Produce -	9,556	£.	1,015 – 3½	–	805 3 –		107,311	–	10,544 2 2¾	–	8,791 14 10¾		11,559 2 6½	9,596 17 10¾
			805 3 –						8,791 14 10¾				9,596 17 10¾	
Cost of Produce in Excess of Rate Book Value - -	£.		209 17 3½	–	– –		–	–	1,752 7 4	–	– –		1,962 4 7½	

CEDAR.

DEVONPORT. *Dr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. Value.	SAWPITS. Total.	SAWMILLS. Quantity.	SAWMILLS. Value.	SAWMILLS. Total.	TOTAL at Pits and Mills. Quantity.	TOTAL at Pits and Mills. Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber, Sided, Contract	2,380	487 18 –	– – –	1,396	286 3 7			
„ „ Reserved	1,318	263 10 2	– –	326	61 – 6			
„ Thickstuff	20	5 8 4	– –	33	8 18 9			
„ Plank	–	– –	– –	10½	2 19 1½			
Total Materials	3,718	– –	756 16 6	1,765½	– –	359 1 11½	5,483½	1,115 18 5½
To Labour, viz.:								
Landing, receiving, &c.	–	13 8 –	– –	–	6 7 3¼			
Carting and stacking, &c.	–	14 3 5¾	– –	–	6 14 7½			
Taking from stacks to pits, &c.	–	23 – 1¼	– –	–	10 18 6			
Sawing	–	37 9 2½	– –	–	7 5 7½			
			88 – 9½			31 6 –¼	–	119 6 9¾
To Share of General Expenditure	–	– –	17 10 1¼	–	– –	8 6 3¼	–	25 16 4½
Total	3,718	– £.	862 7 4¾	1,765½	– –	398 14 3	5,483½	1,261 1 7¾

MAST TIMBER, CONVERTED FROM INCH AND HAND MASTS.

DEVONPORT.

Dr.

PARTICULARS.	SAWPITS. No.	Quantity.	Value.	Total.
		Ft. cube.	£. s. d.	£. s. d.
To Yellow Pine Inch Masts	16	3,622	557 10 –	
„ „ „ „ Yards	3	940	167 5 –	
„ „ „ „ Bowsprits	4	950	114 7 6	
„ Cowdie Inch Masts	5	1,680	669 – –	
Total Materials	28	7,192	– –	1,508 2 6
To Labour, viz.:				
Landing, receiving, &c.	–	–	25 18 3	
Carting and stacking, &c.	–	–	27 8 2½	
Taking from stacks to pits, &c.	–	–	44 9 9	
Sawing	–	–	89 7 6	
				187 3 8½
To Share of General Expenditure	–	–	– –	33 17 –½
Total	28	7,192	£.	1,729 3 3

Cr.

PARTICULARS.	SAWPITS. Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.
	Ft. cube.	s. d. *Ft. cube.*	£. s. d.	s. d. *Ft. cube.*	£. s. d.
By Converted Mast Timber:					
Yellow Pine:					
70 ft. and upwards	3,835	4 6¾	877 6 2½	4 3	814 18 9
69 ft. to 50 ft.	73	4 3	15 11 8¾	4 1	14 18 1
14 ft. to 5 ft.	6	3 4½	1 – 1½	3 7	1 1 6
Cowdie Pine, 70 ft. and upwards	1,286	10 9½	691 17 7½	6 6	417 19 –
		Ft. sup.		*Ft. sup.*	
„ Converted Plank	57	– 8½	9 12 11¼	– 7	8 – 6
„ „ Board	14	– 5	2 15 6	– 3½	1 18 11
Total Conversions	5,271	–	1,598 4 1½	–	1,258 16 9
By Reserved Timber	187	–	17 10 4		
„ „ Plank	548	–	58 7 3¾		
„ „ Board	301½	–	35 3 8½		
Total Reserved	1,036½	–	111 1 4¼	–	111 1 4¼
By Offal Timber sold	884½	–	19 17 9¼	–	19 17 9¼
„ Conversions brought down	5,271	–	1,598 4 1½	–	1,258 16 9
Total Produce	7,192	£.	1,729 3 3	–	1,389 15 10½
			1,389 15 10½		
Cost of Produce in Excess of Rate Book Value		£.	339 7 4½		

CEDAR.

DEVONPORT. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
By Converted Timber:	*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d*	*s. d. Ft.cub.*	*£. s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
29 to 15 feet -	235	11 7½	136 12 3¾	6 7	77 7 1	28	6 8	9 6 11¾	6 7	9 4 4		
14 to 5 „ -	182	10 7¾	96 19 9¼	6 4	57 12 8	33	6 1¼	10 2 –	6 4	10 9 –		
Under 5 „ -	212	9 8¼	102 14 1	6 1	64 9 8	57½	5 6¾	15 19 11½	6 1	17 9 9½		
		Ft.sup.		*Ft.sup.*			*Ft sup.*		*Ft.sup.*			
By Converted Plank -	153	2 6	82 1 5	1 6	48 19 1	58¾	1 7	18 2 8¼	1 7½	18 14 9½		
„ „ Board -	56½	1 6	35 12 2½	– 9½	18 18 1	180	– 8½	65 – 9	– 8	61 12 11		
TOTAL Conversions -	838½	–	453 19 9½	–	267 6 7	357¼	–	118 12 4½	–	117 10 10	572 12 2	384 17 5
By Reserved Timber -	1,550	–	310 1 10	–	- - -	69	–	12 7 4				
„ „ Thickstuff	34	–	9 7 8	–	- - -	137	–	37 2 1				
„ „ Plank -	107½	–	30 4 7½	–	- - -	210	–	58 5 1				
„ „ Board -	56	–	16 15 7½	–	- - -	497	–	148 18 7½				
TOTAL Reserved -	1,747½	–	366 9 8¾	–	366 9 8¾	913	–	256 13 1½	–	256 13 1½	623 2 10¼	623 2 10¼
By Offal Timber sold -	1,132	–	41 17 10½	–	41 17 10½	495¼	–	23 8 9	–	23 8 9	65 6 7½	65 6 7½
„ Conversions brought down -	838½	–	453 19 9½	–	267 6 7	357¼	–	118 12 4½	–	117 10 10	572 12 2	384 17 5
TOTAL PRODUCE -	3,718	£.	862 7 4¾	–	675 14 2¼	1,765½	–	398 14 3	–	397 12 8½	1,261 1 7¾	1,073 6 10¾
			675 14 2¼					397 12 8½			1,073 6 10¾	
COST OF PRODUCE in Excess of Rate Book Value - -	£.	186 13 2½	–	- - -	–	–	1 1 6½	–	- -	187 14 9		

SPRUCE DEALS.

DEVONPORT.

Dr.

PARTICULARS.	SAWMILLS. Quantity.	SAWMILLS. Value.	TOTAL.
	Ft.runng.	*£. s. d.*	*£. s. d.*
To Spruce Deals, as per Contract	132,614	1,812 7 10	
„ Deals, ordinary - - -	6,139	47 1 2½	
TOTAL Materials - -	138,753	- -	1,859 9 –½
To Labour, viz.:			
Landing, receiving, &c. -	–	91 8 9	
Carting and stacking, &c. -	–	96 14 5½	
Taking from stacks to pits, &c. - - - - -	–	156 19 6¼	
Sawing - - - - -	–	122 1 10¼	
			467 4 7
To Share of General Expenditure - - - - -	–	- -	119 9 –
TOTAL - -	138,753	£.	2,446 2 7½

Cr.

PARTICULARS.	SAWMILLS. Thickness.	Quantity.	COST. Rate per 100 Feet running.	COST. Value.	RATE BOOK. Rate per 100 Feet running.	RATE BOOK. Value.
	Ins.	*Ft.runng.*	*s. d.*	*£. s. d.*	*s. d.*	*£. s. d.*
By Converted Deals -	1½	54,047	15 10¾	434 11 6½	17 –	459 7 11¼
„ „ „	1¼	34,866	13 7½	237 13 2¼	14 8	255 13 8
„ „ „ slit	–	121,822	8 9½	535 19 6¼	9 6	578 13 1
„ „ „ feather edged -	–	47,704	8 9½	209 17 7¾	9 6	226 11 10½
		Ft. sup.	*Rate per ft. sup.*		*Rate per ft. sup.*	
By Converted Plank	–	45,944¾	– 4	769 2 7	– 4	769 2 7
„ „ Board -	–	35,763½	– 1¾	258 18 1¾	– 1¾	258 18 1¾
TOTAL Produce -	–	–	£.	2,446 2 7½	–	2,548 7 4
						2,446 2 7½
COST of PRODUCE less than Rate Book Value - - -					£.	102 4 8½

ENGLISH OAK.

PEMBROKE. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Total.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber, Rough, Contract -	64,975	8,773 18 5	—	-	—			
„ „ Sided „ - -	9,325	1,977 7 8	—	-	—			
„ „ Reserved - - -	25,682	4,710 - 2	- -	1,231	154 16 3			
„ Thickstuff - - - - -	4,713	1,426 15 4	- -	138	38 14 6			
„ Plank - - - - - -	387	94 2 5	- - -	69	19 15 7			
Total Materials - -	105,082	- -	16,982 4 -	1,438	- -	213 6 4	106,520	17,195 10 4
To Labour, viz.:								
Landing, receiving, &c. -	-	351 12 8	—	-	—			
Carting, stacking, &c. - -	-	271 14 4	—	-	—			
Taking from stacks to pits, &c. - - - - -	-	517 12 9	- -	-	7 - 11			
Sawing - - - - -	-	806 1 3	- -	-	10 - 6			
			1,947 1 -			17 1 5	-	1,964 2 5
„ Share of General Expenditure	-	- -	6 15 1	-	- -	4 17 11	-	11 13 -
Total - -	105,082	£.	18,936 - 1	1,438	- -	235 5 8	106,520	19,171 5 9

ENGLISH OAK.

PEMBROKE. *Cr.*

PARTICULARS.	SAWPITS.						SAWMILLS.						TOTAL at Pits and Mills.	
	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.		Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.		Cost.	Rate Book.
	Ft.cube.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d*		*Ft.cube.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*		*£. s. d.*	*£. s. d.*
By Converted Timber:														
70 feet and upwards	156	13 7	105 16 7	10 3	79 19 –		–	–	—	–	—			
69 to 50 feet - -	612	12 8¼	388 3 8	9 7	293 5 –		–	–	—	–	—			
49 to 30 „ - -	4,010	11 8¼	2,344 9 1	8 10	1,771 1 8		–	–	—	–	—			
29 to 15 „ - -	9,097	10 9¾	4,917 3 10	8 2	3,714 12 2		–	–	—	–	—			
14 to 5 „ - -	6,014	9 11	2,985 6 11	7 6	2,255 5 –		57	7 –½	20 1 10	7 6	21 7 6			
Under 5 „ - -	2,309	9 –½	1,044 6 1	6 10	788 18 2		222	6 5	71 5 11	6 10	75 17 –			
By Converted Thickstuff	3,393	11 –	1,859 16 7	8 3¼	1,404 19 6		–	–	—	–	—			
„ „ Plank -	318	*Ft.sup.* 2 11½	153 14 –	*Ft.sup.* 2 3	116 2 4		285	*Ft.sup.* 2 –⅜	98 – 1	*Ft.sup.* 3 2¼	104 4 11			
„ „ Board -	16	1 –	9 14 9	– 9	7 7 3		42	– 10¼	17 8 1	– 11	18 10 5			
TOTAL Materials -	25,925	–	13,808 11 6	–	10,431 10 1		606	–	206 15 11	–	219 19 10		14,015 7 5	10,651 9 11
By Reserved Timber -	29,571	–	4,445 7 9	–	- -		107	–	13 13 3					
„ „ Thickstuff	238	–	73 5 10	–	—		–	–	—					
„ „ Plank -	7	–	1 18 3	–	- -		18	–	5 – 4					
„ „ Board -	–	–	- -	–	- -		5	–	1 16 –					
TOTAL Reserved - -	29,816	–	4,520 11 10	–	4,520 11 10		130	–	20 9 7	–	20 9 7		4,541 1 5	4,541 1 5
By Offal Timber sold -	49,341	–	606 16 9	–	606 16 9		702	–	8 – 2	–	8 – 2		614 16 11	614 16 11
„ Conversions brought down - - -	25,925	–	13,808 11 6	–	10,431 10 1		606	–	206 15 11	–	219 19 10		14,015 7 5	10,651 9 11
TOTAL Produce - -	105,082	£.	18,936 – 1	–	15,558 18 8		1,438	–	235 5 8	–	248 9 7		19,171 5 9	15,807 8 3
			15,558 18 8								235 5 8		15,807 8 3	
Cost of Produce at Sawmills Less than Rate Book Value - - - -			- -	–	- -		–	–	- -	–	*13 3 11			
Cost of Produce at Sawpits in Excess of Rate Book Value - - - -			3,377 1 5											
			*13 3 11											
NET TOTAL COST of PRODUCE in Excess of Rate Book Value		£.	3,363 17 6	–	- -		–	–	- -	–	- -		3,363 17 6	

ITALIAN AND OTHER FOREIGN OAKS. - - - - - -

PEMBROKE. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract:								
Tuscan Oak - - -	22,887	5,127 14 3	—	–	—			
Sardinian Oak - - -	13,913	3,590 13 6	—	–	—			
Roman Oak - - -	16,480	4,239 12 –	—	–	—			
Sicilian Oak - - -	815	220 1 –	—	–	—			
American Oak - - -	748	181 16 3	- -	37	8 2 9			
To Timber Reserved:								
Tuscan Oak - - -	1,263	217 10 3	—	–	—			
Sardinian Oak - - -	568	119 11 5	—	–	—			
Roman Oak - - -	1,074	235 12 9	—	–	—			
Sicilian Oak - - -	15	2 17 8	—	–	—			
American Oak - - -	150	29 10 3	- -	29	5 3 2			
Dantzic Oak - - -	–	- -	- -	13	2 14 5			
To Thickstuff - - - -	2,458	518 19 1	- -	47	9 6 7			
„ Plank - - - - -	3,429	680 13 –	- -	294	58 7 2			
Total Materials - -	63,800	- - -	15,164 11 5	420	- -	83 14 1	64,220	15,248 5 6
To Labour, viz.:								
Landing, receiving, &c. -	–	202 15 4	- -	–	1 9 4			
Carting, stacking, &c. - -	–	156 13 8	- -	–	1 1 8			
Taking from stacks to pits, &c.	–	313 13 2	- -	–	1 19 3			
Sawing - - - - -	–	592 12 –	- -	–	2 17 5			
			1,265 14 2			7 7 8	–	1,273 1 10
Share of General Expenditure	–	- -	5 6 2	–	- -	1 7 3	–	6 13 5
Total - -	63,800	£.	16,435 11 9	420	- -	92 9 –	64,220	16,528 - 9

ITALIAN AND OTHER FOREIGN OAKS.

PEMBROKE. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cub.	*s. d.*	*£. s. d.*	*s. d.*	*£. s. d.*	*Ft. cube.*	*s. d.*	*£. s. d.*	*s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber:		*Ft.cub.*		*Ft.cub.*			*Ft.cub.*		*Ft.cub.*			
Tuscan:												
69 to 50 feet -	118	9 4½	55 7 5	8 3	48 13 6	–	–	—	–	—		
49 to 30 „ -	4,627	8 8½	2,017 14 10	7 8	1,773 13 8	–	–	—	–	—		
29 to 15 „ -	6,755	8 –¾	2,721 11 2	7 1	2,392 7 11	–	–	—	–	—		
14 to 5 „ -	1,159	7 4¾	428 9 10	6 6	376 13 6	–	–	—	–	—		
Under 5 „ -	328	6 8¾	110 7 8	5 11	97 – 8	–	–	—	–	—		
Sardinian:												
49 to 30 feet -	2,944	9 6½	1,405 14 10	8 9	1,288 – –	–	–	—	–	—		
29 to 15 „ -	4,590	8 10	2,024 14 1	8 1	1,855 2 6	–	–	—	–	—		
14 to 5 „ -	492	8 1	199 2 5	7 5	182 9 –	–	–	—	–	—		
Under 5 „ -	122	7 4½	44 18 9	6 9	41 3 6	–	–	—	–	—		
Roman:												
49 to 30 feet -	2,176	9 9¼	1,062 5 5	8 9	952 – –	–	–	—	–	—		
29 to 15 „ -	6,341	9 –¼	2,859 12 11	8 1	2,562 16 5	–	–	—	–	—		
14 to 5 „ -	705	8 3¼	291 14 3	7 5	261 8 9	–	–	—	–	—		
Under 5 „ -	213	7 6½	80 4 2	6 9	71 17 9	–	–	—	–	—		
Sicilian:												
69 to 50 feet -	172	10 9	92 10 4	9 5	80 19 8	–	–	—	–	—		
49 to 30 „ -	115	10 –	57 9 7	8 9	50 6 3	–	–	—	–	—		
29 to 15 „ -	134	9 2¾	61 17 5	8 1	54 3 2	–	–	—	–	—		
14 to 5 „ -	19	8 5½	8 – 11	7 5	7 – 11	–	–	—	–	—		
Under 5 „ -	2	7 8½	– 15 5	6 9	– 13 6	–	–	—	–	—		
American:												
49 to 30 feet -	38	12 6¾	23 17 8	9 1	17 5 2	–	–	—	–	—		
29 to 15 „ -	119	11 7¾	69 6 –	8 5	50 1 7	–	–	—	–	—		
14 to 5 „ -	81	10 7¼	42 19 4	7 8	31 1 –	–	–	—	–	—		
Under 5 „ -	32	9 8¼	15 9 11	7 –	11 4 –	27	7 5¾	10 2 2	7 –	9 9 –		
Dantzic:												
14 to 5 feet -	–	–	– –	–	– –	5	6 2¼	1 10 11	6 2	1 10 10		
Under 5 „ -	7	5 5	1 17 11	5 11	2 1 5	9	5 11¼	2 13 5	5 11	2 13 3		
By Converted Thickstuff	1,884	6 2¼	582 15 2	6 4¼	598 – 9	–	–	—	–	—		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank -	2,592	1 10½	743 15 1	.2 –½	810 18 4	96	1 8½	30 10 7	1 8½	30 7 5		
„ „ Board -	20	– 10½	7 8 4	– 10¼	7 3 4	121	– 9¼	40 13 6	– 9¼	40 10 –		
TOTAL Conversions -	35,785	–	15,010 – 10	–	13,624 6 3	258	–	85 10 7	–	84 10 6	15,095 11 5	13,708 16 9
By Reserved Timber -	5,870	–	1,061 18 2	–	1,061 18 2	34	–	4 18 2	–	4 18 2	1,066 16 4	1,066 16 4
„ Offal Timber sold -	22,145	–	363 12 9	–	363 12 9	128	–	2 – 3	–	2 – 3	365 13 –	365 13 –
„ Conversions brought down - -	35,785	–	15,010 – 10	–	13,624 6 3	258	–	85 10 7	–	84 10 6	15,095 11 5	13,708 16 9
TOTAL Produce - -	63,800	£.	16,435 11 9	–	15,049 17 2	420	–	92 9 –	–	91 8 11	16,528 – 9	15,141 6 1
			15,049 17 2					91 8 11			15,141 6 1	
COST of PRODUCE in Excess of Rate Book Value -		£.	1,385 14 7	–	– –	–	–	1 – 1	–	– –	1,386 14 8	

TEAK. - - - - - - - - - - -

PEMBROKE. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. *s.* *d.*	£. *s.* *d.*	*Ft. cube.*	£. *s.* *d.*	£. *s.* *d.*	*Ft. cube.*	£. *s.* *d.*
To Timber Sided, Contract - -	23,870	6,277 – 5	- -	36,369	9,374 4 11			
„ „ Reserved - - -	4,100	933 1 4	- -	2,039	464 7 6			
„ Thickstuff - - - - -	6,153	2,008 18 –	- -	3,412	1,111 17 7			
„ Plank - - - - - -	616	170 3 11	- -	4,288	1,222 10 10			
Total Materials - - -	34,739	- -	9,389 3 8	46,108	- -	12,173 – 10	80,847	21,562 4 6
To Labour, viz.:								
Landing, receiving, &c. -	–	87 9 –	- -	–	133 5 8			
Carting, stacking, &c. -	–	67 11 6	- -	–	102 19 10			
Taking from stacks to pits, &c. - - - - -	–	145 18 10	- -	–	228 14 5			
Sawing - - - - -	–	417 10 9	- -	–	258 8 1			
			718 10 1			723 8 –	–	1,441 18 1
„ Share of General Expenditure -	–	- -	2 9 5	–	- -	157 9 1	–	159 18 6
Total - - -	34,739	£.	10,110 3 2	46,108	- -	13,053 17 11	80,847	23,164 1 1

TEAK.

PEMBROKE. *Cr.*

PARTICULARS.	SAWPITS.					SAWMILLS.					TOTAL at Pits and Mills.	
	Quantity.	COST.		RATE BOOK.		Quantity.	COST.		RATE BOOK.		Cost.	Rate Book.
		Rate.	Value.	Rate.	Value.		Rate.	Value.	Rate.	Value.		
	Ft.cube.	*s. d. Ft.cub.*	£. *s. d.*	*s. d. Ft.cub.*	£. *s. d.*	*Ft.cube.*	*s. d. Ft.cub.*	£. *s. d.*	*s. d. Ft.cub.*	£. *s. d.*	£. *s. d.*	£. *s. d.*
By Converted Timber:												
70 feet and upwards	1,237	11 2	690 3 1	9 5	582 8 5	–	–	—	–	—		
69 to 50 feet -	2,017	10 6¾	1,065 11 7	8 11	899 4 11	263	8 10½	116 16 7	8 11	117 5 1		
49 to 30 feet -	4,628	9 8	2,239 6 2	8 2	1,889 15 4	629	8 1½	255 18 3	8 2	256 16 10		
29 to 15 feet -	1,133	8 9¾	509 – 11	7 7	429 11 11	2,497	7 6¼	943 7 7	7 7	946 15 7		
14 to 5 feet -	1,797	8 2¼	736 8 1	6 11	621 9 3	1,008	6 10½	347 6 8	6 11	348 12 –		
Under 5 feet -	1,185	7 5	438 15 10	6 3	370 6 3	603	6 2¾	187 15 1	6 3	188 8 9		
By Converted Thickstuff	5,737	9 1¼	2,611 5 11	7 8¼	2,203 14 6	13,247	7 9¾	5,177 13 9	7 10	5,196 7 6		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank -	1,057	2 3¾	430 17 8	1 11½	363 11 9	9,890	1 8	3,477 16 2	1 8	3,490 5 9		
„ „ Board -	9	1 2¼	4 8 10	1 –	3 15 –	2,382	– 9½	991 18 6	– 9½	995 12 3		
TOTAL Conversions -	18,800	–	8,725 18 1	–	7,363 17 4	30,519	–	11,498 12 7	–	11,540 3 9	20,224 10 8	18,904 1 1
By Reserved Timber -	4,327	–	865 – 5	–	– –	1,560	–	303 15 6				
„ „ Thickstuff	751	–	234 19 4	–	– –	1,552	–	512 16 9				
„ „ Plank -	164	–	46 12 –	–	– –	917	–	261 15 4				
„ „ Board -	3	–	– 17 6	–	– –	326	–	111 18 7				
TOTAL Reserved -	5,245	–	1,147 9 3	–	1,147 9 3	4,355	–	1,190 6 2	–	1,190 6 2	2,337 15 5	2,337 15 5
By Offal Timber sold -	10,694	–	236 15 10	–	236 15 10	11,234	–	364 19 2	–	364 19 2	601 15 –	601 15 –
„ Conversions brought down - - -	18,800	–	8,725 18 1	–	7,363 17 4	30,519	–	11,498 12 7	–	11,540 3 9	20,224 10 8	18,904 1 1
TOTAL Produce - -	34,739	£.	10,110 3 2	–	8,748 2 5	46,108	–	13,053 17 11	–	13,095 9 1	23,164 1 1	21,843 11 6
			8,748 2 5							13,053 17 11	21,843 11 6	
Cost of Produce at Sawmills Less than Rate Book Value - - - -			– –	–	– –	–	–	– –	–	*41 11 2		
Cost of Produce at Sawpits in Excess of Rate Book Value - - -			1,362 – 9 *41 11 2									
NET TOTAL COST of Produce in Excess of Rate Book Value - £.			1,320 9 7	–	– –	–	–	– –	–	– –	1,320 9 7	

MAHOGANY.

PEMBROKE. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
To Timber Sided, Contract:	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
Honduras Mahogany	7,463	1,529 18 3	- -	11,522	2,362 - 2			
Mexican „	14,387	3,057 4 9	- -	707	150 4 8			
To Timber Reserved:								
Honduras Mahogany	2,133	432 11 2	- -	858	147 8 8			
Mexican „	1,942	416 1 8	- -	144	28 19 2			
To Thickstuff	740	205 16 11	- -	1,485	410 9 -			
„ Plank	118	31 18 1	- -	1,199½	319 18 9			
Total Materials	26,783	- -	5,673 10 10	15,915½	- -	3,419 - 5	42,698½	9,092 11 3
To Labour, viz.:								
Landing, receiving, &c.	-	79 18 8	- -	-	44 14 8			
Carting, stacking, &c.	-	61 15 4	- -	-	34 11 4			
Taking from stacks to pits, &c.	-	131 13 3	- -	-	78 15 2			
Sawing	-	331 15 6	- -	-	93 12 10			
			605 2 9			251 14 -	-	856 16 9
„ Share of General Expenditure	-	- -	2 4 7	-	- -	54 7 6	-	56 12 1
Total	26,783	£.	6,280 18 2	15,915½	- -	3,725 1 11	42,698½	10,006 - 1

MAHOGANY.

PEMBROKE. *Cr.*

PARTICULARS.	SAWPITS.						SAWMILLS.					TOTAL at Pits and Mills.	
	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.		Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost.	Rate Book.
	Ft.cube.	*s. d.* *Ft.cub.*	£. *s. d.*	*s. d.* *Ft.cub.*	£. *s. d.*		*Ft.cube.*	*s. d.* *Ft.cub.*	£. *s. d.*	*s. d.* *Ft.cub.*	£. *s. d.*	£. *s. d.*	£. *s. d.*
By Converted Timber:													
Cuba Mahogany:													
Under 5 feet -	–	–	– –	–	– –		4	10 3¾	2 1 3	7 8	1 10 8		
Honduras Mahogany:													
60 to 50 feet -	–	–	– –	–	– –		161	7 8½	62 1 4	7 5	59 14 1		
49 to 30 feet -	833	10 2¼	424 12 8	7 1	295 – 5		2,356	7 4¼	867 8 11	7 1	834 8 4		
29 to 15 feet -	429	9 8½	208 7 9	6 9	144 15 9		113	7 –¼	39 12 11	6 9	38 2 9		
14 to 5 feet -	459	9 2¾	211 18 11	6 5	147 5 3		62	6 8	20 13 7	6 5	19 17 10		
Under 5 feet -	1,038	8 10½	460 13 –	6 2	320 1 –		348	6 5	111 10 –	6 2	107 6 –		
Mexican Mahogany:													
60 to 50 feet -	108	8 8	46 15 4	7 8	41 8 –		—	–	—	–	—		
49 to 30 feet -	4,147	8 3½	1,717 15 1	7 4	1,520 11 4		—	–	—	–	—		
29 to 15 feet -	273	7 11	107 18 8	7 –	95 11 –		106	6 10¼	36 6 6	7 –	37 2 –		
14 to 5 feet -	1,064	7 6¼	400 13 –	6 8	354 13 4		68	6 6¼	22 3 10	6 8	22 13 4		
Under 5 feet -	431	7 1¾	154 3 7	6 4	136 9 8		89	6 2¼	27 11 10	6 4	28 3 8		
By Converted Thickstuff	932	8 9½	409 19 1	6 5¼	305 10 8		455	6 9	153 12 10	6 6¼	148 12 3		
		Ft.sup.		*Ft.sup.*				*Ft.sup.*		*Ft.sup.*			
„ „ Plank -	503	2 –¼	210 18 9	1 7	165 5 10		3,101	1 7¼	1,022 17 10	1 6¾	986 3 1		
„ „ Board -	88	1 –	40 13 6	– 9	30 12 5		1,786	– 8¾	632 8 5	– 8½	609 3 11		
TOTAL Conversions -	10,305	–	4,394 9 4	–	3,557 4 8		8,649	–	2,998 9 3	–	2,892 17 11	7,392 18 7	6,450 2 7
By Reserved Timber -	6,419	–	1,242 1 6	–	– –		889	–	147 7 2				
„ „ Thickstuff	94	–	24 18 5	–	– –		76	–	20 11 8				
„ „ Plank -	160	–	45 8 3	–	– –		471	–	126 14 4				
„ „ Board -	45	–	14 1 11	–	– –		569½	–	171 14 10				
TOTAL Reserved -	6,718	–	1,326 10 1	–	1,326 10 1		2,005½	–	466 8 –	–	466 8 –	1,792 18 1	1,792 18 1
By Offal Timber sold -	9,760	–	559 18 9	–	559 18 9		5,261	–	260 4 8	–	260 4 8	820 3 5	820 3 5
„ Conversions brought down - - -	10,305	–	4,394 9 4	–	3,557 4 8		8,649	–	2,998 9 3	–	2,892 17 11	7,392 18 7	6,450 2 7
TOTAL Produce -	26,783	£.	6,280 18 2	–	5,443 13 6		15,915½	–	3,725 1 11	–	3,619 10 7	10,006 – 1	9,063 4 1
			5,443 13 6						3,619 10 7			9,063 4 1	
COST of PRODUCE in Excess of Rate Book Value - -		£.	837 4 8	–	– –		–	–	105 11 4	–	– –	942 16 –	

OTHER SUBSTITUTES FOR OAK

PEMBROKE. *Dr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. Value.	SAWPITS. Total.	SAWMILLS. Quantity.	SAWMILLS. Value.	SAWMILLS. Total.	TOTAL at Pits and Mills. Quantity.	TOTAL at Pits and Mills. Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract:								
Greenheart	2,176	432 13 2	—	–	—			
African	441	97 – 5	—	–	—			
To Timber Reserved:								
Greenheart	448	89 13 2	—	–	—			
African	180	43 17 –	– –	49	14 10 3			
Sabicu	21	5 12 10	– –	13	3 3 6			
Mora	10	3 2 6	—	–	—			
To Thickstuff	904	285 8 5	– –	19	5 12 5			
„ Plank	94	27 4 3	– –	88½	27 10 11			
Total Materials	4,274	– –	984 11 9	169½	– –	50 17 1	4,443½	1,035 8 10
To Labour, viz.:								
Landing, receiving, &c.	–	9 10 8	—	–	—			
Carting, stacking, &c.	–	7 7 4	—	–	—			
Taking from stacks to pits, &c.	–	20 18 –	– –	–	– 16 10			
Sawing	–	59 1 4	– –	–	1 11 9			
			96 17 4			2 8 7	–	99 5 11
To Share of General Expenditure	–	– –	– 7 1	–	– –	– 12 2	–	– 19 3
Total	4,274	£.	1,081 16 2	169½	– –	53 17 10	4,443½	1,135 14 –

ENGLISH ELM

PEMBROKE. *Dr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. Value.	SAWPITS. Total.	SAWMILLS. Quantity.	SAWMILLS. Value.	SAWMILLS. Total.	TOTAL at Pits and Mills. Quantity.	TOTAL at Pits and Mills. Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Rough, Contract	18,802	1,431 6 1	—	–	—			
„ „ Reserved	5,648	556 2 4	– –	251	20 3 –			
„ Thickstuff	349	53 – 1	– –	53	7 14 7			
„ Plank	14	2 – –	– –	11	1 6 8			
Total Materials	24,813	– –	2,042 8 6	315	– –	29 4 3	25,128	2,071 12 9
To Labour, viz.:								
Landing, receiving, &c.	–	68 18 8	—	–	—			
Carting, stacking, &c.	–	53 5 4	—	–	—			
Taking from stacks to pits, &c.	–	122 19 11	– –	–	1 10 8			
Sawing	–	178 14 6	– –	–	– 13 9			
			423 18 5			2 4 5	–	426 2 10
To Share of General Expenditure	–	– –	1 18 7	–	– –	1 1 4	–	2 19 11
Total	24,813	£.	2,468 5 6	315	– –	32 10 –	25,128	2,500 15 6

OTHER SUBSTITUTES FOR OAK.

PEMBROKE. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft.cub.	*s. d.* *Ft.cub.*	£. s. d.	*s. d.* *Ft.cub.*	£. s. d.	*Ft.cub.*	*s. d.* *Ft.cub.*	£. s. d.	*s. d.* *Ft.cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
Greenheart:												
70 ft. and upwards	275	8 10½	121 19 11	7 8	105 8 4	–	–	—	–	—		
69 „ to 50 ft. –	125	8 5¾	53 – 9	7 4	45 16 8	–	–	—	–	—		
49 „ to 30 „ –	249	8 2¼	102 1 2	7 1	88 3 9	–	–	—	–	—		
14 „ to 5 „ –	242	7 5	89 17 1	6 5	77 12 10	–	–	—	–	—		
Under 5 „ –	78	7 1½	27 16 8	6 2	24 1 –	–	–	—	–	—		
African:												
14 ft. to 5 ft. –	107	11 6¼	61 12 11	7 1	37 17 11	–	–	—	–	—		
Under 5 „ –	337	10 5¾	178 3 4	6 6	109 10 6	17	9 10	8 7 2	6 6	5 10 6		
Sabicu, under 5 ft. –	13	7 6	4 17 6	7 2	4 13 2	–	–	—	–	—		
Mora, under 5 ft. –	3	8 10	1 6 6	5 8	– 17 –	–	–	—	–	—		
By Converted Thickstuff	439	9 2¾	202 10 4	7 -⅝	155 1 2	6	10 8½	3 4 3	7 1	2 2 6		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
By Converted Plank –	116½	2 7¾	57 19 4	1 10¼	40 10 8	69	2 2¼	36 14 11	1 7	26 14 5		
„ „ Board –	6	1 2½	4 4 5	– 9	2 11 11	–	–	—	–	—		
TOTAL Conversions –	1,990½	–	905 9 11	–	692 4 11	92	–	48 6 4	–	34 7 5	953 16 3	726 12 4
By Reserved Timber –	579	–	108 9 3	–	108 9 3	5	–	– 15 –	–	– 15 –	109 4 3	109 4 3
„ Offal Timber sold –	1,704½	–	67 17 –	–	67 17 –	72½	–	4 16 6	–	4 16 6	72 13 6	72 13 6
„ Conversions brought down – –	1,990½	–	905 9 11	–	692 4 11	92	–	48 6 4	–	34 7 5	953 16 3	726 12 4
TOTAL Produce – –	4,274	£.	1,081 16 2	–	868 11 2	169½	–	53 17 10	–	39 18 11	1,135 14 –	908 10 1
			868 11 2					39 18 11			908 10 1	
COST of PRODUCE in Excess of Rate Book Value – – –		£.	213 5 –	–	– –	–	–	13 18 11	–	– –	227 3 11	

ENGLISH ELM.

PEMBROKE. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cub.	*s. d.* *Ft.cub.*	£. s. d.	*s. d.* *Ft.cub.*	£. s. d.	*Ft. cub.*	*s. d.* *Ft.cub.*	£. s. d.	*s. d.* *Ft.cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
70 ft. and upwards	587	9 4	273 15 2	6 8	195 10 8	–	–	—	–	—		
69 „ to 50 ft. –	609	8 4½	255 4 6	5 11¾	182 6 –	–	–	—	–	—		
49 „ to 30 „ –	894	5 4½	239 17 11	3 10	171 7 –	–	–	—	–	—		
29 „ to 15 „ –	2,094	5 1½	537 9 8	3 8	383 18 –	–	–	—	–	—		
14 „ to 5 „ –	1,010	4 11	247 9 1	3 6	176 15 –	5	3 6¾	– 17 9	3 6	– 17 6		
Under 5 „ –	503	4 8	117 7 4	3 4	83 16 8	109	3 4¾	18 9 5	3 4	18 3 4		
By Converted Thickstuff	474	4 11½	117 11 4	3 6¼	83 19 6	39	3 6¾	6 18 9	3 6	6 16 6		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
By Converted Plank –	264	1 2½	63 18 7	– 11¼	45 13 3	12	– 9¼	2 – 5	– 9¼	1 19 10		
„ „ Board –	235	– 3½	72 5 2	– 2½	51 12 4	–	–	—	–	—		
TOTAL Conversions –	6,670	–	1,924 18 9	–	1,374 18 5	165	–	28 6 4	–	27 17 2	1,953 5 1	1,402 15 7
By Reserved Timber –	6,935	–	441 14 2	–	– –	51	–	3 1 4				
„ „ Plank –	35	–	5 1 11	–	—	–	–	—				
„ „ Board –	14	–	2 6 –	–	—	–	–	—				
TOTAL Reserved – –	6,984	–	449 2 1	–	449 2 1	51	–	3 1 4	–	3 1 4	452 3 5	452 3 5
By Offal Timber sold –	11,159	–	94 4 8	–	94 4 8	99	–	1 2 4	–	1 2 4	95 7 –	95 7 –
„ Conversions brought down – –	6,670	–	1,924 18 9	–	1,374 18 5	165	–	28 6 4	–	27 17 2	1,953 5 1	1,402 15 7
TOTAL Produce – –	24,813	£.	2,468 5 6	–	1,918 5 2	315	–	32 10 –	–	32 – 10	2,500 15 6	1,950 6 –
			1,918 5 2					32 – 10			1,950 6 –	
COST of PRODUCE in Excess of Rate Book Value – – –		£.	550 – 4	–	– –	–	–	– 9 2	–	– –	550 9 6	

FIRS, OF SORTS. - - - - - -

PEMBROKE. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract:								
Dantzic Fir - - - -	–	- - -	- - -	2,546	170 11 7			
Riga Fir - - - -	685	49 1 10	- - -	985	70 11 10			
Red Pine - - - -	721	60 8 10	- - -	15,095	1,265 9 3			
Pitch Pine - - - -	71	5 1 10	- - -	5,292	379 14 –			
Yellow Pine - - -	372	27 16 9	- - -	11,463	857 16 3			
To Timber Reserved:								
Dantzic Fir - - - -	70	4 18 4	- - -	284	18 15 –			
Riga Fir - - - -	19	1 8 6	- - -	90	7 4 3			
Red Pine - - - -	433	36 – 5	- - -	511	42 5 –			
Pitch Pine - - - -	12	– 19 –	- - -	17	1 1 1			
Yellow Pine - - -	230	17 1 –	- - -	310	24 1 4			
Cowdie - - - -	112	22 6 –	—	–	—			
To Thickstuff - - - -	129	12 10 2	- - -	2,617	253 16 7			
„ Plank - - - - -	767	79 17 –	- - -	376	37 9 10			
Total Materials - - -	3,621	- - -	317 9 8	39,586	- - -	3,128 16	43,207	43 5 8
To Labour, viz.:								
Landing, receiving, &c. -	–	6 12 –	- -	–	129 8 8			
Carting, stacking, &c. - -	–	5 2 –	- - -	–	100 – 4			
Taking from stacks to pits, &c.	–	17 9 1	- - -	–	194 6 6			
Sawing - - -	–	46 18 1	- - -	–	219 – 10			
			76 1 2			642 16 4	–	718 17 6
To Share of General Expenditure	–	- - -	– 5 11	–	- - -	135 – 10	–	135 6 9
Total - - -	3,621	£.	393 16 9	39,586	- - -	3,906 13 2	43,207	4,300 9 11

FIRS, OF SORTS.

PEMBROKE. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cub.	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*Ft. cub.*	*s. d. Ft.cub.*	*£. s. d.*	*s. d. Ft.cub.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Converted Timber—												
Dantzic Fir:												
29 to 15 feet	–	–	–	–	–	296	3 1	45 15 6	2 4	34 10 8		
14 to 5 feet	–	–	–	–	–	350	2 11¾	52 3 10	2 3	39 7 6		
Under 5 feet	19	4 3¼	4 1 3	2 2	2 1 2	169	2 10½	24 5 4	2 2	18 6 2		
Riga Fir:												
29 to 15 feet	–	–	–	–	–	66	3 9	12 6 9	2 6	8 5 –		
14 to 5 feet	53	3 3¼	8 13 4	2 5	6 8 1	109	3 7¼	19 13 11	2 5	13 3 5		
Under 5 feet	171	3 –½	26 1 –	2 3	19 4 9	20	3 4¼	3 7 3	2 3	2 5 –		
Red Pine:												
29 to 15 feet	171	4 8¼	40 1 9	2 9	23 10 3	1,537	3 11	301 4 9	2 9	211 6 9		
14 to 5 feet	267	4 6½	60 13 11	2 8	35 12 –	1,688	3 9½	320 16 1	2 8	225 1 4		
Under 5 feet	74	4 4¾	16 5 10	2 7	9 11 2	132	3 8¼	24 6 –	2 7	17 1 –		
Pitch Pine:												
14 to 5 feet	20	3 5	3 8 5	2 5	2 8 4	–	–	—	–	—		
Yellow Pine:												
70 feet and upwards	–	–	–	–	–	554	3 4¼	92 19 3	3 1	85 8 2		
69 to 50 feet	–	–	–	–	–	131	3 2	20 15 9	2 11	19 2 1		
49 to 30 feet	42	5 5½	11 9 5	2 9	5 15 6	78	3 –	11 12 7	2 9	10 14 6		
29 to 15 feet	18	5 3½	4 15 4	2 8	2 8 –	84	2 10¾	12 3 9	2 8	11 4 2		
14 to 5 feet	24	5 1⅓	6 3 2	2 7	3 2 –	182	2 9¾	25 11 7	2 7	23 10 2		
Under 5 feet	86	4 11½	21 7 4	2 6	10 15 –	23	2 8½	3 2 6	2 6	2 17 6		
By Converted Thickstuff	72	3 5	12 6 5	2 5	8 14 –	2,307	3 1	354 3 7	2 5¼	281 11 4		
		Ft.sup.		*Ft.sup.*			*Ft.sup.*		*Ft.sup.*			
„ „ Plank	478	1 –¼	112 1 8	– 7¼	65 4 7	4,208	– 9½	700 16 10	– 7¼	533 3 4		
„ „ Board	17	– 6¼	8 7 7	– 2¾	3 10 8	3,386	– 3½	626 11 1	– 2¾	518 – 8		
Total Conversions	1,512	–	335 16 5	–	198 5 6	15,320	–	2,651 16 4	–	2,054 18 9	2,987 12 9	2,253 4 3
By Reserved Timber	560	–	44 15 1	–	–	5,295	–	434 16 11				
„ „ Plank	41	–	4 6 9	–	–	1,538	–	160 3 3				
„ „ Board	16	–	2 1 6	–	–	4,613	–	586 8 2				
Total Reserved	617	–	51 3 4	–	51 3 4	11,446	–	1,181 8 4	–	1,181 8 4	1,232 11 8	1,232 11 8
By Offal Timber sold	1,492	–	6 17 –	–	6 17 –	12,820	–	73 8 6	–	73 8 6	80 5 6	80 5 6
„ Conversions brought down	1,512	–	335 16 5	–	198 5 6	15,320	–	2,651 16 4	–	2,054 18 9	2,987 12 9	2,253 4 3
Total Produce	3,621	£.	393 16 9	–	256 5 10	39,586	–	3,906 13 2	–	3,309 15 7	4,300 9 11	3,566 1 5
			256 5 10					3,309 15 7			3,566 1 5	
Cost of Produce in Excess of Rate Book Value		£.	137 10 11	–	–	–	–	596 17 7	–	–	734 8 6	

CEDAR.

PEMBROKE. *Dr.*

PARTICULARS.	SAWPITS.			SAWMILLS.			TOTAL at Pits and Mills.	
	Quantity.	Value.	Total.	Quantity.	Value.	Total.	Quantity.	Value.
	Ft. cube.	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.	£. s. d.	*Ft. cube.*	£. s. d.
To Timber Sided, Contract	807	165 8 8	- -	650	133 5 -			
,, ,, Reserved	391	80 - 2	- -	150	27 15 -			
,, Plank	-	- -	- -	47	12 17 -			
Total Materials	1,198	- -	245 8 10	847	- -	173 17 -	2,045	419 5 10
To Labour, viz.:								
Landing, receiving, &c.	-	2 18 8	- -	-	2 7 8			
Carting, stacking, &c.	-	2 5 4	- -	-	1 16 10			
Taking from stacks to pits, &c.	-	5 18 -	- -	-	4 3 7			
Sawing	-	24 16 11	- -	-	3 6 -			
			35 18 11			11 14 1	-	47 13 -
To Share of General Expenditure	-	- -	- 2 -	-	- -	2 17 4	-	2 19 4
Total	1,198	£.	281 9 9	847	- -	188 8 5	2,045	469 18 2

SPRUCE DEALS.

PEMBROKE. *Dr.*

PARTICULARS.	SAWMILLS.		
	Quantity.	Value.	Total.
	Feet running.	£. s. d.	£. s. d.
To Spruce Deals, as per Contract	6,576	89 17 5	
Total Materials	6,576	- - -	89 17 5
To Labour, viz.:			
Landing, receiving, &c.	- -	4 9 10	
Carting, stacking, &c.	- -	3 9 5	
Taking from stacks to mills, &c.	- -	6 - 5	
Sawing	- -	5 14 1	
			19 13 9
To Share of General Expenditure	- -	- - -	4 3 8
Total	6,576	£.	113 14 10

CEDAR.

PEMBROKE. *Cr.*

PARTICULARS.	SAWPITS. Quantity.	SAWPITS. COST. Rate.	SAWPITS. COST. Value.	SAWPITS. RATE BOOK. Rate.	SAWPITS. RATE BOOK. Value.	SAWMILLS. Quantity.	SAWMILLS. COST. Rate.	SAWMILLS. COST. Value.	SAWMILLS. RATE BOOK. Rate.	SAWMILLS. RATE BOOK. Value.	TOTAL at Pits and Mills. Cost.	TOTAL at Pits and Mills. Rate Book.
	Ft. cub.	*s. d.* *Ft. cub.*	£. s. d.	*s. d.* *Ft. cub.*	£. s. d.	*Ft. cub.*	*s. d.* *Ft. cub.*	£. s. d.	*s. d.* *Ft. cub.*	£. s. d.	£. s. d.	£. s. d.
By Converted Timber:												
49 to 30 feet -	–	–	– –	–	– –	32	5 9¾	9 5 8	6 10	10 18 8		
29 to 15 feet -	–	–	– –	–	– –	24	5 7	6 14 2	6 7	7 18 –		
14 to 5 feet -	35	13 5½	23 11 5	6 4	11 1 8	39	5 4½	10 9 9	6 4	12 7 –		
Under 5 feet -	47	12 11¼	30 8 –	6 1	14 5 11	11	5 2	2 16 9	6 1	3 6 11		
By Converted Thickstuff	–	–	– –	–	– –	13	5 7	3 12 8	6 7	4 5 7		
		Ft. sup.		*Ft. sup.*			*Ft. sup.*		*Ft. sup.*			
„ „ Plank -	60½	3 2¼	41 6 8	1 6	19 8 8	197	1 4	53 4 8	1 6¾	62 13 6		
„ „ Board -	69	1 7¾	49 10 11	– 9¼	23 5 10	131	– 7¼	37 19 1	– 8½	44 13 8		
TOTAL Conversions -	211½	–	144 17 –	–	68 2 1	447	–	124 2 9	–	146 3 4	268 19 9	214 5 5
By Reserved Timber -	577	–	110 17 –	–	– –	153	–	27 11 10				
„ „ Plank -	19½	–	5 8 6	–	– –	53	–	14 18 6				
„ „ Board -	23	–	6 17 3	–	– –	42	–	12 15 4				
TOTAL Reserved - -	619½	–	123 2 9	–	123 2 9	248	–	55 5 8	–	55 5 8	178 8 5	178 8 5
By Offal Timber sold -	367	–	13 10 –	–	13 10 –	152	–	9 – –	–	9 – –	22 10 –	22 10 –
„ Conversions brought down - -	211½	–	144 17 –	–	68 2 1	447	–	124 2 9	–	146 3 4	268 19 9	214 5 5
TOTAL Produce - -	1,198	£.	281 9 9	–	204 14 10	847	–	188 8 5	–	210 9 –	469 18 2	415 3 10
			204 14 10							188 8 5	415 3 10	
Cost of Produce at Sawmills Less than Rate Book Value - - - -			– –	–	– –	–	–	– –	–	*22 – 7		
Cost of Produce at Sawpits in Excess of Rate Book Value - - -			76 14 11									
			*22 – 7									
NET TOTAL COST of Produce in Excess of Rate Book Value -		£.	54 14 4	–	– –	–	–	– –	–	– –	54 14 4	

SPRUCE DEALS.

PEMBROKE. *Cr.*

PARTICULARS.	SAWMILLS. Thickness.	SAWMILLS. Quantity.	COST. Rate per 100 feet, running.	COST. Value.	RATE BOOK. Rate per 100 feet, running.	RATE BOOK. Value.
	Inches.	*Feet running.*	*s. d.*	£. s. d.	*s. d.*	£. s. d.
By Converted Deals - - - - - -	1	2,712	14 3½	19 7 10	12 10	17 8 –
Ditto - - - - - -	¾	15,396	11 4	87 4 7	10 2	78 5 3
Ditto - - - - - -	½	948	8 4¼	3 19 3	7 6	3 11 1
By Converted Plank - - - - -	2	96	24 10¼	1 3 8	24 10¼	1 3 8
TOTAL Conversions - - -	–	–	–	111 15 4	–	100 8 –
By Offal Timber sold - - - - -	–	–	–	1 19 6	–	1 19 6
„ Conversions brought down - - - -	–	–	–	111 15 4	–	100 8 –
TOTAL Produce - - -	–	–	£.	113 14 10	–	102 7 6
				102 7 6		
COST of PRODUCE in Excess of Rate Book Value - - -			£.	11 7 4		

REFORM CLUB
PALL MALL

ABSTRACT

OF THE

COST OF MANUFACTURES AT HER MAJESTY'S DOCKYARDS;

TOGETHER WITH

THEIR VALUE AS PER RATE BOOK,

For the Year 1863-64.

ABSTRACT of the Cost of Manufactures at Her Majesty's Dockyards, in the Year 1863-64; together with their Value as per Rate Book.

DEPTFORD.

WORKSHOPS, &c.	Page.	DEBTOR. Materials.	Labour.	General Expenditure.	10 per Cent. for Wear and Tear of Machinery, Interest on Plant, and for Supervision.	Total.	CREDITOR. Cost of: Articles Made or Repaired.	Materials Returned into Store.	Work and Stock in Hand.	Total.	Value as per Rate Book.	Cost in Excess of Rate Book.	Cost Less than Rate Book.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Mast Houses	106	83 2 2	59 2 –	– 3 2	13 8 1	155 15 5	147 9 3	2 14 –	5 12 2	155 15 5	173 11 11	2 14 3	20 10 9
Boat Houses	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Capstan and Pump Houses	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Joiners' Shops	124	393 3 8	259 18 4	59 13 6	55 4 5	767 19 11	607 8 10	- -	60 11 1	767 19 11	786 14 1¼	6 12 6¾	25 6 9
Wheelwrights' Shops	124	18 3 6	8 8 1	- -	2 13 2	29 4 9	29 4 9	- -	- -	29 4 9	29 16 7¼	– – 11¾	– 12 10
Smitheries	138	3,381 13 4	4,963 6 5	1,684 12 8	939 18 11	10,969 11 4	10,339 7 9	363 4 6	266 19 1	10,969 11 4	10,347 13 4¾	643 19 11½	22 2 –¼
Steam Hammer Shops	147	1,977 14 5	412 1 9	854 10 6	- -	3,244 6 8	3,196 6 6	8 – 2	- -	3,244 6 8	2,760 18 7	557 12 11	74 4 10
Rivet Machine Shop	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Millwrights' Shops	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Plumbers', &c. Shops	158	201 2 6	8 14 6	- - -	20 19 8½	230 16 8½	230 16 8½	- -	- -	230 16 8½	230 16 8½	- -	- -
Metal Mill — Refining	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Metal Mill — Manufactures	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Foundries	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Lead Mill	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Paint Mill	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Cement Mill	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Roperies:													
Unlaying Junk	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Re-manufacturing Spun Yarn	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Yarns	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Cordage	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Lines and Twine	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Sail Lofts	180	6,324 1 11	920 10 1	271 2 6	652 6 10½	8,168 1 4½	7,181 5 4½	22 13 2	964 2 10	8,168 1 4½	8,101 12 8½	105 17 7	39 8 11
Colour Lofts	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Rigging Houses	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Blockmakers', &c. Shops	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Treenail Houses	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Coakmakers' Shops	206	376 2 10	34 1 3	26 19 10	43 14 5	480 18 4	480 18 4	- -	- -	480 18 4	374 – 8	107 14 4	– 16 8
Oarmakers' Shops	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Caulkers	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Turners' Shops	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Hosemakers' and Fire Engine Shops	215	1,021 14 2	51 17 9	7 11 6	103 4 7	1,184 8 –	1,135 10 2	38 13 9	10 4 1	1,184 8 –	1,172 8 1	19 3 9	7 3 10
Painters' Shops	222	27 6 8	6 6 –	- -	3 7 4	37 – –	37 – –	- -	- -	37 – –	35 7 6	1 12 6	- -
Condensers' Shop	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Anchor Stocks, Belaying Cleats, &c.	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Blocks Paving, &c.	230	158 12 6	20 – 9	12 3 8	17 2 6	207 19 5	188 7 11	19 11 6	- -	207 19 5	199 7 –	8 12 5	- -
Locksmiths and Braziers	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Coopers	–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Total £.		13,962 17 8	6,744 6 11	2,916 17 4	1,852 – –	25,476 1 11	23,573 15 7	494 17 1	1,407 9 3	25,476 1 11	24,212 7 3¼	1,454 1 3	190 6 7
										24,212 7 3¼		190 6 7¼
Difference—Cost of Manufacture in Excess of Rate Book Value £.										1,263 14 7¾	£.	1,263 14 7¾	

ABSTRACT of the Cost of Manufactures at Her Majesty's Dockyards, in the Year 1863-64; together with their Value as per Rate Book.

WOOLWICH.

Age.	DEBTOR. Materials.	Labour.	General Expenditure.	10 per Cent. for Wear and Tear of Machinery, Interest on Plant, and for Supervision.	Total.	CREDITOR. Cost of: Articles Made or Repaired.	Materials Returned into Store.	Work and Stock in Hand.	Total.	Value as per Rate Book.	Cost in Excess of Rate Book.	Cost Less than Rate Book.	Workshops, &c.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
107	5,782 12 1	1,472 – 7	477 18 4	601 5 4	8,333 16 4	6,613 18 6	95 8 8	1,624 9 2	8,333 16 4	7,253 8 8	1,109 11 3	29 3 7	Mast Houses.
118	770 12 9	983 4 2	249 16 –	200 7 3	2,204 – 2	2,204 – 2	– –	– –	2,204 – 2	2,204 – 2	– –	– –	Boat Houses.
121	413 12 9	133 15 7	16 6 3	46 15 8	610 10 3	514 12 5	– 2 11	95 14 11	610 10 3	478 10 11¼	131 19 3¾	– –	Capstan and Pump Houses.
125	638 5 9	490 18 11	44 2 9	113 7 10	1,286 15 3	1,247 6 6	8 18 10	30 9 11	1,286 15 3	1,315 4 7¾	29 1 1½	57 10 6¼	Joiners' Shops.
125	167 3 2	71 10 11	6 19 1	24 11 4	270 4 6	270 4 6	– –	– –	270 4 6	264 13 8	8 5 8¾	2 14 10¾	Wheelwrights' Shops.
139	6,795 3 –	6,823 13 6	1,592 17 8	1,358 1 4	16,569 15 6	14,938 14 3	977 16 7	653 4 8	16,569 15 6	15,708 9 6¾	884 15 8½	23 9 9¼	Smitheries.
147	2,286 17 8	1,049 14 7	1,651 17 4	71 10 9	5,060 – 4	4,576 – –	52 14 1	431 6 3	5,060 – 4	4,140 18 1	936 10 7	17 8 4	Steam Hammer Shops.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Rivet Machine Shop.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Millwrights' Shops.
158	23 – 10	4 18 –	– 6 –	2 9 2	30 14 –	27 – 10	3 13 2	– –	30 14 –	30 1 11¾	– 12 –¼	– –	Plumbers', &c. Shops.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Refining – Manufactures } Metal Mill.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Foundries.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Lead Mill.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Paint Mill.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Cement Mill.
													Roperies:
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Unlaying Junk.
169	205 – –	137 15 6	46 15 –	32 19 1	422 9 7	362 9 7	– –	60 – –	422 9 7	316 12 11	105 16 8	– –	Re-manufacturing Spun Yarn.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Yarns.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Cordage.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Lines and Twine.
181	3,726 19 4	704 19 8	258 13 9	390 18 9¾	5,081 11 6¾	4,311 12 9¾	165 8 1	604 10 8	5,081 11 6¾	4,992 14 1½	93 5 8	4 8 2¾	Sail Lofts.
187	360 18 11	246 4 3	61 4 4	66 16 9	735 4 3	478 12 10	256 11 5	– –	735 4 3	649 11 11	85 12 4	– –	Colour Lofts.
191	4,966 9 5	1,350 5 8	483 14 2	370 15 6	7,171 4 9	4,078 10 6	198 15 4	2,893 18 11	7,171 4 9	7,149 19 11	21 4 10	– –	Rigging Houses.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Blockmakers', &c. Shops.
204	176 5 1	38 5 –	5 7 2	21 19 9	241 17 –	241 17 –	– –	– –	241 17 –	231 15 7	11 – 10	– 19 5	Treenail Houses.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Coakmakers' Shops.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Oarmakers' Shops.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Caulkers.
213	5 8 –	7 19 6	3 16 10	1 13 7	18 17 11	18 9 5	– 8 6	– –	18 17 11	18 10 6½	– 7 4½	– –	Turners' Shops.
216	800 16 5	107 14 –	17 17 1	84 14 3	1,011 1 9	931 16 7	14 1 10	65 3 4	1,011 1 9	998 12 –	26 19 2	14 9 5	Hosemakers' and Fire Engine Shops.
222	165 2 11	63 16 6	11 7 5	24 – 8	264 7 6	264 7 6	– –	– –	264 7 6	221 5 4	43 2 2	– –	Painters' Shops.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Condensers' Shop.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Anchor Stocks, Belaying Cleats, &c.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Blocks Paving, &c.
231	252 11 3	189 8 9	25 12 10	36 17 3	504 10 1	405 9 10	66 16 6	32 3 9	504 10 1	491 7 11½	13 10 5½	– 8 4	Locksmiths and Braziers.
235	– – –	9 8 –	– 4 7	– 19 3	10 11 10	10 11 10	– –	– –	10 11 10	10 11 10	– –	– –	Coopers.
£.	27,536 19 4	13,885 13 1	4,954 16 7	3,450 3 6¾	49,827 12 6¾	41,495 15 –¾	1,840 15 11	6,491 1 7	49,827 12 6¾	46,476 9 10	3,501 15 2¾	150 12 6	£. – – Total.
									46,476 9 10		150 12 6		
						Difference—Cost of Manufacture in Excess of Rate Book Value – – – £.			3,351 2 8¾	£.	3,351 2 8¾		

ABSTRACT of the Cost of Manufactures at Her Majesty's Dockyards, in the Year 1863-64; together with their Value as per Rate Book—*continued.*

CHATHAM.

WORKSHOPS, &c.	Page.	DEBTOR. Materials.	Labour.	General Expenditure.	10 per Cent. for Wear and Tear of Machinery, Interest on Plant, and for Supervision.	Total.	CREDITOR. Cost of: Articles Made or Repaired.	Materials Returned into Store.	Work and Stock in Hand.	Total.	Value as per Rate Book.	Cost in Excess of Rate Book.	Cost Less than Rate Book
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Mast Houses	109	10,347 13 9¼	2,704 8 -½	598 16 -½	1,036 12 5½	14,687 10 3¾	11,402 17 2	12 1 2	3,272 11 11¾	14,687 10 3¾	12,795 17 5¼	1,961 3 9¾	69 10 1
Boat Houses	118	1,835 15 3½	1,569 15 -	280 12 2	319 11 4¾	4,005 13 10¼	3,515 5 3	35 6 1	455 2 6¼	4,005 13 10¼	3,784 11 4	260 18 5½	39 15 1
Capstan and Pump Houses	121	971 18 9¾	257 18 11	2 19 4	20 15 2¼	1,253 12 3	228 7 2¼	- -	1,025 5 -¾	1,253 12 3	1,230 19 9½	23 4 10¾	- 12
Joiners' Shops	127	821 8 9¼	618 18 11½	47 16 5	146 9 6¾	1,634 13 8½	1,611 5 2¾	- -	23 8 5¾	1,634 13 8½	1,474 6 10¾	172 3 11¾	11 17
Wheelwrights' Shops	127	386 12 10¼	69 18 7	- 9 5	12 8 -¾	469 8 11	136 8 7½	- -	333 - 3½	469 8 11	457 3 9¼	12 5 1¾	- -
Smitheries	141	6,666 7 7½	10,339 18 8	2,842 15 3½	1,924 15 1	21,773 16 8	21,172 6 10	436 4 10	165 5 -	21,773 16 8	21,293 14 3¼	1,021 11 10	541 9
Steam Hammer Shops	148	4,058 9 -¼	1,776 1 3	3,077 - 3	13 12 6¼	8,925 3 -½	8,168 2 1¼	52 18 6¾	704 2 4½	8,925 3 -½	8,337 13 6¼	722 5 9	134 16
Rivet Machine Shop	151	3,066 13 -	91 - -½	83 1 6¼	314 10 4¼	3,555 4 11	3,459 14 -¼	95 10 10¾	- -	3,555 4 11	3,092 7 5½	462 17 5½	- -
Millwrights' Shops	152	2,356 7 2½	790 15 3	149 10 11¾	300 15 4	3,597 8 9¼	3,308 8 9½	124 17 1¼	164 2 10½	3,597 8 9¼	3,444 - 2¼	275 - -½	121 11
Plumbers', &c. Shops	159	930 16 10½	303 18 -	36 16 -	124 7 8½	1,395 18 7	1,368 4 9½	27 13 9½	- -	1,395 18 7	1,152 12 -½	252 1 9	8 15
Metal Mill — Refining	162	31,039 16 6	184 10 -	92 10 11	2,585 17 4	33,902 14 9	28,444 10 8	- -	5,458 4 1	33,902 14 9	33,902 14 9	- -	- -
Metal Mill — Manufactures	163	71,578 15 3	2,691 8 11	2,687 19 6	2,555 3 -	79,513 6 8	64,972 - 11¼	- -	14,541 5 8¾	79,513 6 8	77,552 11 8¾	3,975 15 -¼	2,015 -
Foundries	164	1,198 9 6½	1,096 6 4	62 4 5¾	235 14 -¼	2,592 14 4½	2,592 14 4½	- -	- -	2,592 14 4½	3,027 9 7	- -	434 15
Lead Mill	166	9,325 18 10¼	191 4 -	146 11 4	942 4 -½	10,605 18 2¾	10,605 18 2¾	- -	- -	10,605 18 2¾	11,003 14 7	- -	397 16
Paint Mill	167	12,011 7 6¾	284 1 6	140 5 6	1,243 11 5½	13,679 6 -¼	13,679 6 -¼	- -	- -	13,679 6 -¼	13,800 19 2½	561 2 -	682 15
Cement Mill	168	581 6 4½	181 18 6	130 11 7	89 7 7¼	983 4 -¾	983 4 -¾	- -	- -	983 4 -¾	912 15 9¼	70 8 3½	- -
Roperies:													
Unlaying Junk	-	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Re-manufacturing Spun Yarn	-	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Yarns	170	50,706 6 11¼	11,659 7 2½	463 15 8½	- -	62,829 9 10¼	59,306 19 11	2,630 10 4	891 19 7¼	62,829 9 10¼	54,268 14 10¾	8,593 13 9	32 18
Cordage	171	60,555 11 4¼	2,882 2 5	463 15 8½	6,233 6 11	70,134 16 4¾	69,787 1 8¾	347 14 8	- -	70,134 16 4¾	60,796 2 6¾	9,346 2 2	7 8
Lines and Twine	-	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Sail Lofts	182	4,536 19 10½	996 2 -	264 14 9½	550 16 7¾	6,348 13 3¾	6,059 3 -¾	135 4 7	154 5 8	6,348 13 3¾	6,267 1 7¾	127 16 5¾	46 4
Colour Lofts	187	149 16 9	134 14 -	16 19 5	29 13 3	331 3 5	326 5 11	4 17 6	- -	331 3 5	323 5 3¼	7 18 1¾	- -
Rigging Houses	192	5,171 19 2¼	1,369 16 2	35 5 10	648 18 6½	7,225 19 8¾	7,138 4 -¼	87 15 8½	- -	7,225 19 8¾	7,279 17 8	3 3 5	57 1
Blockmakers', &c. Shops	-	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Treenail Houses	204	206 10 9¾	151 7 4½	85 8 4	44 6 7¾	487 13 2	487 13 2	- -	- -	487 13 2	490 18 8	- 16 2½	4 1
Coakmakers' Shops	206	80 - 4	21 15 -	39 2 8	14 1 9½	154 19 9½	154 19 9½	- -	- -	154 19 9½	123 8 10	31 10 11½	- -
Oarmakers' Shops	208	5,765 9 8	681 10 9¼	926 - 11¼	737 6 1¾	8,110 7 6¼	8,110 7 6¼	- -	- -	8,110 7 6¼	8,322 15 2¼	1 12 5	214 -
Caulkers	-	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Turners' Shops	-	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Hosemakers' and Fire Engine Shops	218	461 19 8½	32 14 3	14 12 2¼	36 4 7½	545 10 9¼	398 11 -¾	20 - 4¾	126 19 3¾	545 10 9¼	564 - 2	38 5 8	56 15
Painters' Shops	223	994 4 1½	53 9 -	3 - 2	102 18 3¾	1,153 11 7¼	1,132 1 6	- -	21 10 1¼	1,153 11 7¼	1,153 11 7¼	- -	- -
Condensers' Shop	-	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Anchor Stocks, Belaying Cleats, &c.	-	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Blocks Paving, &c.	-	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Locksmiths and Braziers	-	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Coopers	-	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -
Total	£.	285,806 16 -¾	41,135 - 1¾	12,692 16 5¾	20,263 8 -	359,898 - 8¼	328,550 1 11¾	4,010 15 7½	27,337 3 1	359,898 - 8¼	336,853 8 10	27,921 17 7¾	4,877 5
										336,853 8 10		4,877 5 9½	
Difference—Cost of Manufacture in Excess of Rate Book Value	£.									23,044 11 10¼	£.	23,044 11 10¼	

ABSTRACT of the COST of MANUFACTURES at HER MAJESTY'S DOCKYARDS, in the Year 1863–64; together with their Value as per Rate Book—*continued.*

SHEERNESS.

Page.	DEBTOR. Materials.	Labour.	General Expenditure.	10 per Cent. for Wear and Tear of Machinery, Interest on Plant, and for Supervision.	Total.	CREDITOR. Cost of: Articles Made or Repaired.	Materials Returned into Store.	Work and Stock in Hand.	Total.	Value as per Rate Book.	Cost in Excess of Rate Book.	Cost Less than Rate Book.	WORKSHOPS, &c.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
111	4,690 7 3½	1,448 11 6½	256 12 –	521 13 3	6,917 4 1	5,738 11 10¾	60 17 10	1,117 14 4¼	6,917 4 1	6,757 9 5¼	401 9 5¼	241 14 9½	Mast Houses.
119	806 6 9	1,264 9 3¼	119 11 4½	189 – 5	2,379 7 9¾	2,079 5 5¼	56 15 -¾	243 7 3¾	2,379 7 9¾	2,334 5 8¼	45 2 1½	- -	Boat Houses.
122	21 11 4¾	48 8 8¼	3 12 11¾	3 13 10	77 6 10¾	40 12 2¼	- -	36 14 8¼	77 6 10¾	77 6 10¾	- -	- -	Capstan and Pump Houses.
129	1,422 17 8	499 – 9	58 – 3¾	114 6 3½	2,094 5 -¼	1,257 9 3¾	684 2 7	152 13 1½	2,094 5 -¼	2,132 14 1	32 16 11¾	71 6 -½	Joiners' Shops.
129	147 – 1½	29 19 1	3 5 9	14 9 10¼	194 14 9¾	159 8 7¼	- -	35 6 2½	194 14 9¾	196 – 6¼	– – 7½	1 6 4	Wheelwrights' Shops.
142	3,817 12 9	4,792 – 8¼	796 9 11¾	925 15 9¾	10,331 19 2¾	10,163 13 11¾	168 5 3	- -	10,331 19 2¾	9,790 8 7¼	685 15 9¼	144 5 1¾	Smitheries.
149	1,584 17 4	612 14 11¾	839 5 9	- -	3,036 18 -¾	3,036 18 -¾	- -	- -	3,036 18 -¾	2,949 6 2	215 12 8	128 – 9¼	Steam Hammer Shops.
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	Rivet Machine Shop.
154	212 10 5¼	189 5 8	432 3 11¼	28 16 2¾	862 16 3¼	709 5 2	12 17 11	140 13 2¼	862 16 3¼	853 19 4½	8 16 10¾	- -	Millwrights' Shops.
160	36 17 2	15 13 4	117 4 3½	5 8 11	175 3 8½	167 14 -¾	2 4 8¼	5 4 11½	175 3 8½	171 14 8	5 9 5½	2 – 5	Plumbers', &c. Shops.
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	Refining Manufactures } Metal Mill.
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	Foundries.
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	Lead Mill.
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	Paint Mill.
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	Cement Mill.
													Roperies:
173	640 17 –	44 1 8½	1 13 2¾	25 5 -¼	711 16 11½	711 16 11½	- -	- -	711 16 11½	600 5 2½	111 11 9	- -	Unlaying Junk.
173	467 16 -¼	25 16 6½	- 19 5¼	21 17 3¾	516 8 3¾	240 10 6	- -	275 17 9¾	516 8 3¾	483 1 9¾	33 6 6	- -	Re-manufacturing Spun Yarn
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	Yarns.
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	Cordage.
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	Lines and Twine.
183	4,058 11 1¾	838 5 9½	289 5 3¾	479 17 8½	5,665 19 11½	5,274 19 6¾	164 2 5	226 17 11¾	5,665 19 11½	5,650 13 6	123 17 11½	108 11 6	Sail Lofts.
188	182 19 2	97 11 6	9 – 9	27 13 7½	317 5 -½	304 9 11½	- -	12 15 1	317 5 -½	311 3 9	7 17 10¾	1 16 7¼	Colour Lofts.
194	4,833 – 1¼	896 4 4½	53 6 7	521 17 6¼	6,304 8 7	5,740 12 11½	95 19 11	467 15 8½	6,304 8 7	6,276 14 6¼	27 17 8½	– 3 7¾	Rigging Houses.
199	121 9 7½	191 11 5	15 5 5¼	32 16 7¾	361 3 1½	361 3 1½	- -	- -	361 3 1½	355 16 2¾	5 6 10¾	- -	Blockmakers', &c. Shops.
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	Treenail Houses.
207	242 5 -¾	50 3 –	20 12 10¾	29 – 3¾	342 1 3¼	319 3 6¾	- -	22 17 8½	342 1 3¼	299 14 4¼	42 10 11½	– 4 -½	Coakmakers' Shops.
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	Oarmakers' Shops.
210	628 15 11	41 – 6	1 17 9	66 7 10½	738 2 -½	730 6 9½	7 15 3	- -	738 2 -¼	832 10 9½	- -	94 8 9	Caulkers.
–	- - -	- -	- -	- -	- -	- - -	- -	- -	- -	- -	- -	- -	Turners' Shops.
219	260 10 11¼	51 11 11	4 9 -½	30 12 10¾	347 4 9½	337 2 1	8 11 7½	1 11 1	347 4 9½	350 18 -½	– 2 3¼	3 15 6¼	Hosemakers' and Fire Engine Shops.
224	1,577 19 7½	54 3 8	250 11 11	26 17 11¼	1,909 13 1¾	1,841 3 7½	- -	68 9 6¼	1,909 13 1¾	1,938 12 –	20 2 10¾	41 11 9	Painters' Shops.
–	- - -	- -	- -	- -	- - -	- - -	- -	- -	- - -	- -	- -	- -	Condensers' Shop.
229	398 9 -¼	192 – 4	14 19 9¾	60 – 6¼	665 9 8¼	660 6 -¼	5 3 8	- -	665 9 8¼	505 14 9¾	162 5 2¼	2 10 3¾	Anchor Stocks, Belaying Cleats, &c.
230	75 5 3½	117 10 –	169 14 10	34 1 6¼	396 11 7¾	374 16 7¾	21 15 –	- -	396 11 7¾	624 8 4	- -	227 16 8¼	Blocks Paving, &c.
232	227 19 6	301 4 3½	25 2 8	50 4 1¾	604 10 7¼	552 5 7½	52 4 11⅜	- -	604 10 7¼	604 10 7¼	- -	- -	Locksmiths and Braziers.
235	1 19 4½	1 8 9	– 1 2	– 6 8¼	3 15 11¾	3 15 1¾	– – 10	- -	3 15 11¾	3 15 11¾	- -	- -	Coopers.
£.	26,457 17 8½	11,802 17 9½	3,483 7 2½	3,210 4 4	44,954 7 -½	40,805 11 3½	1,340 17 -¼	2,807 18 8¾	44,954 7 -½	44,093 15 4½	1,930 3 11¾	1,069 12 3¾	£. - - Total.
									44,093 15 4½		1,069 12 3¾		
								Difference—Cost of Manufacture in Excess of Rate Book Value - - - £.		£.	860 11 8		

ABSTRACT of the COST of MANUFACTURES at HER MAJESTY'S DOCKYARDS, in the Year 1863-64; together with their Value as per Rate Book—*continued.*

PORTSMOUTH.

WORKSHOPS, &c.	Page.	DEBTOR. Materials.	Labour.	General Expenditure.	10 per Cent. for Wear and Tear of Machinery, Interest on Plant, and for Supervision.	Total.	CREDITOR. Cost of: Articles Made or Repaired.	Materials Returned into Store.	Work and Stock in Hand.	Total.	Value as per Rate Book.	Cost in Excess of Rate Book.	Cost Less than Rate Book.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Mast Houses	113	9,694 – 6	3,127 7 11	916 15 7	1,144 9 9	14,882 13 9	12,589 6 11	344 7 7	1,948 19 3	14,882 13 9	13,490 6 4	1,525 7 9¼	133 – 4¾
Boat Houses	119	2,269 17 1	2,725 4 2	474 2 2	520 4 –	5,989 7 5	5,722 3 10	18 16 1	248 7 6	5,989 7 5	5,885 7 8½	103 19 8½	– –
Capstan and Pump Houses	122	421 7 –	171 12 4	5 7 11	18 10 9	616 18 –	203 17 11	13 7 2	399 12 11	616 18 –	557 15 5½	59 2 6½	– –
Joiners' Shops	131	760 17 2	1,044 18 3	211 8 2	191 7 10	2,208 11 5	2,105 6 1	– –	103 5 4	2,208 11 5	2,307 17 4	8 18 8	108 4 7
Wheelwrights' Shops	131	993 15 2	324 2 9	63 17 4	123 17 11	1,505 13 2	1,362 16 10	30 17 6	111 18 10	1,505 13 2	1,505 6 7	7 4 7	6 18 –
Smitheries	143	12,103 18 9	17,504 2 5	4,421 13 1	2,992 17 –	37,022 11 3	32,921 6 11	2,670 4 6	1,430 19 10	37,022 11 3	33,882 11 5	3,211 14 11½	71 15 1½
Steam Hammer Shops	149	3,402 9 2	1,181 16 2	3,222 4 1	– –	7,806 9 5	6,731 3 2	3 5 2	1,072 1 1	7,806 9 5	6,895 2 9	911 6 8	– –
Rivet Machine Shop	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Millwrights' Shops	155	1,825 14 10	1,145 16 2	438 3 –	218 5 3	3,627 19 3	2,386 18 6	68 8 8	1,172 12 1	3,627 19 3	3,493 4 8	171 12 11	36 18 4
Plumbers', &c. Shops	160	28 18 7	7 9 8	1 10 11	3 15 11	41 15 1	41 15 1	– –	– –	41 15 1	42 11 11	1 14 3	2 11 1
Metal Mill – Refining	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Metal Mill – Manufactures	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Foundries	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Lead Mill	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Paint Mill	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Cement Mill	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Roperies:													
Unlaying Junk	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Re-manufacturing Spun Yarn	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Yarns	174	31,485 15 11	7,089 2 –	1,266 7 3	– –	39,841 5 2	36,619 19 11	3,172 16 1	48 9 2	39,841 5 2	32,815 2 2	7,026 3 –	– –
Cordage	175	32,970 17 7	1,573 2 11	295 3 5	2,691 4 3	37,530 8 2	30,738 4 1	6,595 – 10	197 3 3	37,530 8 2	34,731 13 3	2,848 – 11	49 6 –
Lines and Twine	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Sail Lofts	184	8,031 18 1	1,485 12 6	701 3 5	948 19 2	11,167 13 2	10,061 15 4	14 13 1	1,091 4 9	11,167 13 2	10,763 12 11	462 11 2	58 10 11
Colour Lofts	189	800 10 8	197 12 3	45 13 2	102 8 6	1,146 4 7	1,126 13 3	– –	19 11 4	1,146 4 7	1,035 1 –	111 14 5	– 10 10
Rigging Houses	195	13,725 18 5	2,235 12 5	273 11 3	1,499 9 6	17,734 11 7	16,495 – 6	206 6 6	1,033 4 7	17,734 11 7	17,763 14 11	– –	29 3 4
Blockmakers', &c. Shops	200	20,829 11 7	3,106 4 5	1,886 2 3	2,019 2 5	27,841 – 8	22,210 6 8	443 6 3	5,187 7 9	27,841 – 8	25,824 11 2	2,551 2 7	534 13 1
Treenail Houses	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Coakmakers' Shops	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Oarmakers' Shops	209	105 10 4	100 11 9	– –	20 12 2	226 14 3	226 14 3	– –	– –	226 14 3	265 10 –	– –	38 15 9
Caulkers	211	2,650 5 –	133 6 7	21 13 2	86 14 7	2,891 19 4	954 – 9	5 2 11	1,932 15 8	2,891 19 4	2,994 11 3	61 6 2	163 18 1
Turners' Shops	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Hosemakers' and Fire Engine Shops	220	1,537 – 5	141 14 7	54 – 9	170 9 7	1,903 5 4	1,875 5 2	1 19 5	26 – 9	1,903 5 4	1,824 3 8	79 1 8	– –
Painters' Shops	225	596 11 2	162 6 3	27 1 6	78 11 11	864 10 10	864 10 10	– –	– –	864 10 10	851 18 10	12 12 –	– –
Condensers' Shop	227	3,621 17 3	1,022 – 2	311 8 9	399 4 3	5,354 10 5	4,391 7 6	346 12 9	616 10 2	5,354 10 5	5,285 1 1	69 9 4	– –
Anchor Stocks, Belaying Cleats, &c.	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Blocks Paving, &c.	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
Locksmiths and Braziers	233	259 5 7	157 15 10	35 4 2	41 4 9	493 10 4	453 12 7	34 13 10	5 3 11	493 10 4	490 7 3	8 17 8	5 14 7
Coopers	–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –
TOTAL £.		148,116 – 3	44,637 11 6	14,672 11 4	13,271 9 6	220,697 12 7	190,082 6 1	13,969 18 4	16,645 8 2	220,697 12 7	202,705 11 8	19,232 – 11¾	1,240 – –¾
										202,705 11 8		1,240 – –¾	
Difference—Cost of Manufacture in Excess of Rate Book Value £.										17,992 – 11	£.	17,992 – 11	

ABSTRACT of the Cost of Manufactures at Her Majesty's Dockyards, in the Year 1863-64; together with their Value as per Rate Book—*continued.*

DEVONPORT.

age.	DEBTOR. Materials.	Labour.	General Expenditure.	10 per Cent. for Wear and Tear of Machinery, Interest on Plant, and for Supervision.	Total.	CREDITOR. Cost of: Articles Made or Repaired.	Materials Returned into Store.	Work and Stock in Hand.	Total.	Value as per Rate Book.	Cost in Excess of Rate Book.	Cost Less than Rate Book.	Workshops, &c
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
115	7,842 17 1	2,781 17 6	885 2 2	1,089 9 –	12,599 5 9	11,983 19 1	240 12 11	374 13 9	12,599 5 9	13,077 14 5	248 13 5½	727 2 1½	Mast Houses.
120	2,002 18 4½	2,132 8 6	188 13 5	414 14 9	4,738 15 –½	4,562 2 –½	42 18 1	133 14 11	4,738 15 –½	4,468 3 5¾	270 11 6¾	– –	Boat Houses.
123	724 18 6	416 16 –	22 7 4	95 12 11	1,259 14 9	1,052 2 4¼	– –	207 12 4¾	1,259 14 9	1,249 5 8	62 8 3	51 19 2	Capstan and Pump Houses.
134	1,422 8 5	1,461 3 –	209 2 1	294 8 4¼	3,387 1 10¼	3,238 11 11¼	– –	148 9 11	3,387 1 10¼	3,379 11 10½	42 14 4	35 4 4¼	Joiners' Shops.
134	192 7 10	88 4 –	5 7 2	27 18 10	313 17 10	307 7 3	– –	6 10 7	313 17 10	344 6 6¼	2 1 8	32 10 4¼	Wheelwrights' Shops.
144	10,275 13 3	14,669 18 10	3,664 – 10½	2,731 1 11	31,340 14 10½	30,042 1 4¼	662 16 4	635 17 2¼	31,340 14 10½	32,352 9 5¼	111 – 4¼	1,122 14 11	Smitheries.
150	4,111 1 10	1,210 19 8	1,823 11 1	69 – 2½	7,214 12 9½	6,655 7 –¼	559 5 1½	– –	7,214 12 9½	7,587 13 11¼	127 12 11	500 14 –¾	Steam Hammer Shops.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Rivet Machine Shop.
157	773 – 2½	678 12 –	154 1 11	116 7 9	1,722 1 10½	1,500 11 2	– –	221 10 8½	1,722 1 10½	1,641 15 10¾	84 4 3¾	3 18 4	Millwrights' Shops.
161	246 14 8¾	213 12 –	52 1 4¼	51 4 10	563 12 11	563 12 11	– –	– –	563 12 11	564 5 8½	3 9 1	4 1 10½	Plumbers', &c. Shops.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Refining – – } Metal Mill.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Manufactures } Metal Mill.
164	872 12 10	265 3 6¼	38 13 6¾	117 12 11	1,294 2 10	1,294 2 10	– –	–	1,294 2 10	1,361 6 6¾	– –	67 3 8¾	Foundries.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Lead Mill.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Paint Mill.
–	– – –	– –	– –	– –	– – –	– – –	–	– –	– – –	– –	– –	– –	Cement Mill.
													Roperies:
–	– – –	– –	– –	–	– – –	– – –	– –	– –	– – –	– –	– –	– –	Unlaying Junk.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Re-manufacturing Spun Yarn.
177	35,448 9 5	8,791 11 9	514 15 8½	– –	44,754 16 10½	41,210 10 5½	3,544 6 5	– –	44,754 16 10½	37,838 3 2	6,932 16 4½	16 2 8	Yarns.
178	54,383 5 10	2,722 19 2	158 16 3	5,181 – 6	62,446 1 9	56,995 5 9	5,450 16 –	– –	62,446 1 9	54,720 15 11¾	7,812 1 1¼	86 15 4	Cordage.
179	3,393 17 2½	1,493 4 9	87 8 4	355 6 1½	5,329 16 5	3,908 8 2	1,421 8 3	– –	5,329 16 5	4,655 10 5¾	676 14 3¾	2 8 4½	Lines and Twine.
185	9,814 5 2	1,750 10 7	519 10 1	1,098 4 2	13,182 10 –	12,837 14 6	150 3 10	194 11 8	13,182 10 –	13,136 16 9¼	141 19 2	96 5 11¼	Sail Lofts.
190	571 – 2	246 15 11	48 18 –	83 16 4	950 10 5	922 – –	1 7 2	27 3 3	950 10 5	846 10 2¼	105 19 6½	1 19 3¾	Colour Lofts.
197	7,788 5 7	1,549 15 5	231 1 10	907 17 11	10,477 – 9	9,986 17 –	48 9 8	441 14 1	10,477 – 9	10,490 18 11	44 18 9	58 16 11	Rigging Houses.
203	172 1 1	232 1 4	16 8 9	42 1 1	462 12 3	462 12 3	– –	– –	462 12 3	462 10 4	– 1 11	– –	Blockmakers', &c. Shops.
205	332 17 11	44 18 –	15 14 4	39 7 –	432 17 3	432 17 3	– –	– –	432 17 3	422 19 2½	13 14 –½	3 16 –	Treenail Houses.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– –	– –	– –	– –	Coakmakers' Shops.
209	347 3 2	252 17 9	26 2 8	62 9 4	688 12 11	687 2 6	1 10 5	– –	688 12 11	636 – 11	99 7 4	46 15 4	Oarmakers' Shops.
212	1,315 4 3	116 12 9	7 17 –	143 12 9	1,583 6 9	1,580 1 –	3 5 9	– –	1,583 6 9	1,657 19 3	– –	74 12 6	Caulkers.
214	62 8 –½	99 4 8	19 – 4	18 1 4	198 14 4½	198 14 4½	– –	– –	198 14 4½	187 4 11¾	11 9 4¾	– –	Turners' Shops.
221	2,062 19 4	228 8 1	24 17 6	231 5 10	2,547 10 9	2,544 3 10	– –	3 6 11	2,547 10 9	2,524 4 3	55 12 9½	32 6 3½	Hosemakers' and Fire Engine Shops.
226	696 10 4½	409 9 10	43 10 –¾	114 19 –	1,264 9 3¼	1,264 9 3¼	– –	– –	1,264 9 3¼	1,238 14 6¼	25 14 9	– –	Painters' Shops.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Condensers' Shop.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Anchor Stocks, Belaying Cleats, &c.
–	– – –	– –	– –	– –	– – –	– – –	– –	– –	– – –	– –	– –	– –	Blocks Paving, &c.
234	13 15 11	82 8 2	11 11 9	10 14 5	118 10 3	117 17 2¾	– 2 6	– 10 6¼	118 10 3	118 10 3	– –	– –	Locksmiths and Braziers.
236	5 12 –	24 1 11	– 9 3	3 – 4	33 3 6	33 3 6	– –	– –	33 3 6	33 3 6	– –	– –	Coopers.
£.	144,872 8 6¼	41,963 15 1¼	8,769 2 9¾	13,299 7 7¼	208,904 14 –½	194,381 15 –½	12,127 3 1¼	2,395 15 10¾	208,904 14 –½	194,996 16 2½	16,873 5 5	2,965 7 7	£. – – Total.
									194,996 16 2½		2,965 7 7		
								Difference—Cost of Manufacture in Excess of Rate Book Value – – – £.	13,907 17 10	£.	13,907 17 10	

ABSTRACT of the Cost of Manufactures at Her Majesty's Dockyards, in the Year 1863-64; together with their Value as per Rate Book—*continued.*

PEMBROKE.

WORKSHOPS, &c.	Page	DEBTOR. Materials.	Labour.	General Expenditure.	10 per Cent. for Wear and Tear of Machinery, Interest on Plant, and for Supervision.	Total.	CREDITOR. Cost of Articles Made or Repaired.	Cost of Materials Returned into Store.	Cost of Work and Stock in Hand.	Total.	Value as per Rate Book.	Cost in Excess of Rate Book.	Coss Less than Rate Book.	GRAND TOTAL OF ALL THE YARDS. Cost of Manufacture.	Value as per Rate Book.	Cost in Excess of Rate Book Value.	Cos t Rate V
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.
Mast Houses	117	9 13 1	3 7 6	– 7 9	1 6 10	14 15 2	14 15 2	– –	– –	14 15 2	13 8 5¼	1 10 –¾	– 13 4	57,591 – 9¾	53,562 6 7¾	4,028 14 2	
Boat Houses	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	19,317 4 3½	18,676 8 4½	640 15 11	
Capstan and Pump Houses	123	365 10 –	158 14 1	17 18 9	5 3 6	547 6 4	56 18 4	– –	490 8 –	547 6 4	536 7 10	10 18 6	– –	4,365 8 5¾	4,130 6 7	235 1 10¾	
Joiners' Shops	137	1,000 – 6	351 12 5	74 14 6	53 3 5½	1,479 10 10½	584 18 –½	– –	894 12 10	1,479 10 10½	1,323 19 3½	155 19 9½	– 8 2½	12,858 18 –½	12,720 8 2¾	138 9 9¾	
Wheelwrights' Shops	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	2,783 3 11¾	2,797 7 8	– –	14
Smitheries	146	6,701 19 11	8,690 19 2	2,222 9 1	1,605 12 1	19,221 – 3	17,661 12 8	260 1 –	1,299 6 7	19,221 – 3	19,287 12 –¼	704 4 3½	770 16 –¾	147,229 9 1¼	142,662 18 8½	4,566 10 4¾	
Steam Hammer Shops	150	2,533 2 –	558 18 8	799 16 9	– –	3,891 17 5	3,378 17 9	26 19 10	485 19 10	3,891 17 5	4,163 4 9	– –	271 7 4	39,179 7 8¾	36,834 17 9½	2,344 9 11¼	
Rivet Machine Shop	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	3,555 4 11	3,092 7 5½	462 17 5½	
Millwrights' Shops	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	9,810 6 2	9,433 – 1½	377 6 –½	
Plumbers', &c. Shops	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	2,438 1 –	2,192 3 –¼	245 17 11¾	
Metal Mill { Refining	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	33,902 14 9	33,902 14 9	—	
Metal Mill { Manufactures	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	79,513 6 8	77,552 11 8¾	1,960 14 11¼	
Foundries	165	1,365 3 5	456 5 2	197 9 2	197 19 9	2,216 17 6	2,177 17 3	39 – 3	– –	2,216 17 6	2,428 13 6	– –	211 16 –	6,103 14 8½	6,817 9 7¾	– –	713
Lead Mill	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	10,605 18 2¾	11,003 14 7	– –	397
Paint Mill	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	13,679 6 –¼	13,800 19 2½	– –	121
Cement Mill	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	983 4 –¾	912 15 9¼	70 8 3½	
Roperies:																	
Unlaying Junk	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	711 16 11½	600 5 2½	111 11 9	
Re-manufacturing Spun Yarn	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	938 17 10¾	799 14 8¾	139 3 2	
Yarns	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	147,425 11 10¾	124,922 – 2⅜	22,503 11 8	
Cordage	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	170,111 6 3¾	150,248 11 9½	19,862 14 6¼	
Lines and Twine	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	5,329 16 5	4,655 10 5¾	674 5 11¼	
Sail Lofts	186	68 8 10	32 8 4	3 14 3	10 9 2	115 – 7	115 – 7	– –	– –	115 – 7	114 17 –	– 3 7	– –	49,729 9 11½	49,027 8 8	702 1 3½	
Colour Lofts	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	3,480 7 8½	3,165 12 1½	314 15 7	
Rigging Houses	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	48,913 5 4⅜	48,961 5 11¼	– –	48
Blockmakers', &c. Shops	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	28,664 16 –½	26,642 17 8¾	2,021 18 3¾	
Treenail Houses	205	819 19 11	120 14 7	45 12 10	97 2 9	1,083 10 1	1,068 10 2	– –	14 19 11	1,083 10 1	960 2 8	159 6 6	35 19 1	2,215 17 6	2,105 16 1½	140 1 4½	
Coakmakers' Shops	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	977 19 4¾	797 3 10¼	180 15 6½	
Oarmakers' Shops	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	9,025 14 8¼	9,224 6 1¼	– –	198
Caulkers	212	491 1 8	36 11 6	4 3 6	53 3 8	585 – 4	585 – 4	– –	– –	585 – 4	605 10 3	– –	20 9 11	5,798 8 5½	6,090 11 6½	– –	292
Turners' Shops	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	217 12 3½	205 15 6¼	11 16 9¼	
Hosemakers' and Fire Engine Shops	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	7,539 1 4⅜	7,434 6 2½	104 15 2¼	
Painters' Shops	226	231 6 10	2 17 6	– 6 9	23 9 1	258 – 2	258 – 2	– –	– –	258 – 2	204 2 4	53 17 10	– –	5,751 12 6¼	5,636 2 1½	115 10 4¾	
Condensers' Shop	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	5,354 10 5	5,285 1 1	69 9 4	
Anchor Stocks, Belaying Cleats, &c.	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	665 9 8¼	505 14 9¾	159 14 10½	
Blocks Paving, &c.	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	604 11 –¾	823 15 4	– –	219
Locksmiths and Braziers	–	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –	1,721 1 3¼	1,704 16 –¾	16 5 2½	
Coopers	236	6 6 9	4 18 3	– 11 3	1 3 7	12 19 10	12 19 10	– –	– –	12 19 10	12 19 10	– –	– –	60 11 1¾	60 11 1¾	—	
Total	£.	13,592 12 11	10,417 7 2	3,367 4 7	2,018 13 10½	29,425 18 6½	25,914 10 3½	326 1 1	3,185 7 2	29,425 18 6½	29,651 7 11	1,086 – 6½	1,311 9 11	939,184 7 4½	878,989 17 1¼	62,199 17 9	2,005
											29,425 18 6½		1,086 – 6½	878,989 17 1¼		2,005 7 5¾	
Difference—Cost of Manufacture Less than Rate Book Value	£.										225 9 4½	£.	225 9 4½				
TOTAL Difference—Total Cost of Manufacture in Excess of Rate Book Value	£.													60,194 10 3¼	£.	60,194 10 3¼	

J. BEEBY,
Accountant General of the Navy.

REFORM CLUB
PALL MALL

BALANCE SHEETS

SHOWING THE

COST OF MANUFACTURING AND REPAIRING ARTICLES

IN THE SEVERAL DOCKYARDS

For the Year 1863-64.

BALANCE SHEETS

SHOWING THE

COST OF MANUFACTURING AND REPAIRING ARTICLES IN THE SEVERAL DOCKYARDS

For the Year 1863–64.

MAST HOUSES.

DEPTFORD. *Dr.*

DESCRIPTION.	Size.	Quantity.	Value.	Total.
	Hands.	*No.*	£. s. d.	£. s. d.
To Dantzic hand masts	16	1	31 – –	
,, Riga ,, ,,	12½	1	9 16 1	
,, ,, ,, ,,	8½	1	3 11 4	
,, Timber material, of sorts	– –	– –	15 17 4	
,, ,, ,, for repairs	– –	– –	1 14 11	
,, Norway spars	–	30	8 18 4	
,, Shivers, metal	–	30	1 1 7	
		Cwt. qrs. lbs.		
,, Forgings, iron	– –	0 2 23	– 17 1	
,, Copper, sheet	– –	0 1 5	1 11 –	
,, Petty stores	– –	– –	8 9 6	
,, Paint	– –	0 0 26	– 5 –	
				83 2 2
,, Labour, new work	– –	– –	42 – 7	
,, ,, repairs	– –	– –	17 1 5	
				59 2 –
,, General expenditure	– –	– –	– 3 2	– 3 2
,, Per-centage on cost of produce	– –	– –	13 8 1	13 8 1
		Total £.		155 15 5

DEPTFORD. *Cr.*

DESCRIPTION.	No.	Species.	Diameter.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ins.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Masts, lower	1	Dantzic	16	48 18 3 each	48 18 3	56 10 – each	56 10 –	– –	7 11 9
,, Yards ,,	1	Riga	11	14 14 11 ,,	14 14 11	21 10 – ,,	21 10 –	– –	6 15 1
,, ,, topsail	1	,,	9	7 16 1 ,,	7 16 1	14 – – ,,	14 – –	– –	6 3 11
,, Masts, boats	30	Norway	–	– 18 1¾ ,,	27 4 3	– 16 4 ,,	24 10 –	2 14 3	—
	prs.								
,, Sculls ,,	5	Spruce	–	– 11 11½ pair	2 19 9	– 11 11½ pair	2 19 9	—	—
	No.								
,, Boxes, cow	3	–	–	8 15 1 each	26 5 2	8 15 1 each	26 5 2	—	—
,, Gig, 22 feet repaired and painted	2	–	–	7 19 1 ,,	15 18 2	7 19 1 ,,	15 18 2	—	—
,, Pumps, wood, repaired	3	–	–	1 4 2½ ,,	3 12 8	1 4 2½ ,,	3 12 8	—	—
,, Returns	–	–	–	– – –	2 14 –	– – –	2 14 –	—	—
,, Work in hand	–	–	–	– – –	5 12 2	– – –	5 12 2	—	—
			Total £.		155 15 5		£. 173 11 11	2 14 3	20 10 9
							155 15 5		2 14 3
		Difference—Cost of Manufacture Less than Rate Book Value £.					17 16 6	£.	17 16 6

MAST HOUSES—*continued.*

WOOLWICH. *Dr.*

DESCRIPTION.	Size.	Quantity.	Value.	Total.
	Ins. Ins.	*No.*	£. s. d.	£. s. d.
To Work in hand	- -	- -	1,864 5 -	
„ Masts, yellow pine	25½ to 19	9	298 10 -	
„ „ cowdie	20 to 19	3	137 19 6	
	Hands.			
„ „ red pine	16½ to 15	3	104 - -	
„ „ Riga and Dantzic	18½ to 6	419	868 17 10	
„ Norway spars	- -	281	38 3 6	
„ Oars for re-manufacture	- -	1,119	332 1 9	
		Feet.		
„ Cowdie pine timber	- -	50	4 11 5	
„ Elm timber	- -	72	11 17 -	
„ „ plank and board	- -	377	14 9 -	
„ Fir timber	- -	821	123 13 1	
„ „ plank and board	- -	1,560	35 10 11	
„ Oak timber	- -	1,001	354 18 8	
„ „ plank and board	- -	661	41 6 7	
„ Teak timber	- -	13½	4 3 8	
„ „ plank and board	- -	983	59 10 9	
		Cwt. qrs. lbs.		
„ Forgings, iron	- -	416 2 20	760 15 7	
„ Copper sheet, &c.	- -	68 1 13	336 4 11	
„ Nails, copper	- -	3 1 16	17 19 5	
„ „ iron	- -	5 1 10	7 16 3	
„ Sheaves, metal	- -	6 - 1	42 12 9	
„ „ lignum vitæ	- -	5 - 13	16 12 10	
„ „ iron	- -	1 2 21	1 6 9	
„ Leather	- -	5 3 3	53 10 2	
„ Copper spindles, hoops, &c.	- -	4 1 12	26 18 7	
„ Crane and hoops for yards	- -	14 1 17	38 15 -	
		No.		
„ Screws, iron and copper	- -	972	1 11 10	
„ Other stores	- -	- -	71 12 9	
„ First cost of mast gear drawn for repair	- -	- -	112 16 7	
				5,782 12 1
„ Labour	- -	- -	1,472 - 7	1,472 - 7
„ General expenditure	- -	- -	477 18 4	477 18 4
„ Per-centage on cost of produce	- -	- -	601 5 4	601 5 4
			Total £.	8,333 16 4

WOOLWICH. *Cr.*

DESCRIPTION.	No.	Species.	Diameter.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ins.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Masts, lower, in parts	1	Yellow pine	30	377 17 2 each	377 17 2	228 - - each	228 - -	149 17 2	—
„ „ „ from single sticks	1	Cowdie	28	449 8 9 „	449 8 9	449 8 9 „	449 8 9	—	—
„ „ „ „ „	1	Yellow pine	22½	117 12 2 „	117 12 2	105 - - „	105 - -	12 12 2	—
„ „ „ „ „	2	- „	21½	85 19 11½ „	171 19 11	97 - - „	194 - -	- -	22 - 1
„ „ „ „ „	3	- „	21	117 11 2½ „	352 13 8	95 13 4 „	287 - -	65 13 8	—
„ „ „ „ „	1	- „	19	137 2 1½ „	137 2 1¼	82 - - „	82 - -	55 2 1¼	—
„ „ „ „ „	1	- „	18	82 6 5 „	82 6 5	79 17 - „	79 17 -	2 9 5	—
„ „ „ „ „	7	Various	17½ to 8¾	42 1 5½ „	294 10 1¾	39 3 4¾ „	274 3 6	20 6 7¾	—
„ „ top	3	Cowdie	18	88 7 5 „	265 2 3½	88 7 5 „	265 2 3½	—	—
„ „ „	3	Riga	17	69 16 10¼ „	209 10 7	39 - - „	117 - -	92 10 7	—
„ „ „	12	Various	12 to 5	15 5 11¼ „	183 11 3	12 11 10¼ „	151 2 2	32 9 1	—

MAST HOUSES—*continued.*

WOOLWICH. *Cr.*—continued.

DESCRIPTION.	No.	Species.	Diameter.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ins.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Masts, top gallant	5	Riga	10½ & 8	17 7 9½ ea.	86 19 –	13 1 – each	65 5 –	21 14 –	—
,, ,, trysail	6	,,	12 to 9½	20 4 10¾ ,,	121 9 5¼	11 11 8 ,,	69 10 –	51 19 5¼	—
,, Bowsprits from single sticks	1	Yellow pine	27	80 13 7¼ ,,	80 13 7¼	60 – – ,,	60 – –	20 13 7¼	—
,, ,, ,, ,, ,,	1	Cowdie	19	32 16 7¼ ,,	32 16 7¼	29 10 – ,,	29 10 –	3 6 7¼	—
,, ,, ,, ,, ,,	2	Various	12½ & 8½	11 18 1¼ ,,	23 16 2½	11 – 3 ,,	22 – 6	1 15 8½	—
,, Yards, lower, in parts ,,	2	Yellow pine	22	151 10 9 ,,	303 1 6	118 – – ,,	236 – –	67 1 6	—
,, ,, ,, from single sticks	2	– ,, –	18	80 1 7¾ ,,	160 3 3½	58 – – ,,	116 – –	44 3 3½	—
,, ,, ,, ,, ,, ,,	6	Various	14½ to 8½	34 4 2 ,,	205 4 11	26 10 11¼ ,,	159 5 7	45 19 4	—
,, ,, topsail	3	Riga	15	100 12 8 ,,	301 18 –	100 12 8 ,,	301 18 –	—	—
,, ,, ,,	3	,,	12½	32 10 6¼ ,,	97 11 7	29 – – ,,	87 – –	10 11 7	—
,, ,, ,,	11	,,	12 to 5½	23 19 6 ,,	263 14 5	19 19 10½ ,,	219 18 8	43 15 9	—
,, ,, top gallant	18	Various	10 to 5½	4 9 8¾ ,,	80 15 1	4 2 6¾ ,,	74 6 –	6 9 1	—
,, ,, royal	3	Norway spars	5½	2 6 6 ,,	6 19 6	– 19 – ,,	2 17 –	4 2 6	—
,, ,, gaff topsail	2	Riga and Norway	6 & 3	1 9 10 ,,	2 19 8	1 16 6 ,,	3 13 –	–	– 13 4
,, ,, cross jack	1	Riga	12½	32 15 –¾ ,,	32 15 –¾	17 – – ,,	17 – –	15 15 –¾	—
,, ,, square sail	1	,,	7½	5 4 9¼ ,,	5 4 9¼	5 18 – ,,	5 18 –	–	– 13 2¾
,, ,, studding sail	17	Norway spars	8 to 4¼	1 6 2¼ ,,	22 5 2¾	1 8 4½ ,,	24 2 6	–	1 17 3¼
,, Gaffs, fore and main	13	Various	9 to 6	12 – 3¼ ,,	156 3 8	8 7 5½ ,,	108 17 –	47 6 8	—
,, ,, trysail	3	Riga and Dantzic	7½	8 1 8¾ ,,	24 5 2¼	5 13 4 ,,	17 – –	7 5 2¼	—
,, ,, spritsail	10	Various	8¼ to 6	2 10 2 ,,	25 1 7¼	2 17 – ,,	28 10 –	–	3 8 4¾
,, Martingales	3	Oak	–	8 2 8½ ,,	24 8 1½	6 6 10¾ ,,	19 – 8	5 7 5½	—
,, Booms, spanker	3	Riga	12½ to 8½	26 19 –¾ ,,	80 17 2¼	17 5 – ,,	51 15 –	29 2 2¼	—
,, ,, jib	6	,,	14½ to 7	24 19 11⅜ ,,	149 19 10½	17 5 – ,,	103 10 –	46 9 10½	—
,, ,, flying gib	1	,,	7	5 7 6¼ ,,	5 7 6¼	4 15 – ,,	4 15 –	– 12 6¼	—
,, ,, swinging or studding sail	37	Various	11 to 4¾	5 12 10 ,,	208 15 1¾	5 6 10¼ ,,	197 14 –	11 1 1¾	—
,, Ensign staves	7	Riga and Norway	6¾ to 4⅛	1 1 8 ,,	7 11 7¼	1 2 1¾ ,,	7 15 –	–	– 3 4¾
,, Fish davits	3	Riga and Dantzic	14½ & 15	6 2 11 ,,	18 8 9¼	4 15 8 ,,	14 7 –	4 1 9¼	—
,, Boats' masts, yards, &c.	126	Norway	–	– 14 2 ,,	89 4 3½	– 12 10 ,,	80 17 6	8 6 9½	—
,, Staves, boat-hook	161	– ,, –	–	– 3 7 ,,	28 17 10½	– 3 7 ,,	28 17 10½	—	—
			Ft. run.	per		per			
,, Oars, re-converted	22	Ash	230	– – 5¾ ft.	5 10 5½	– – 4 ft.	3 16 8	1 13 9½	—
,, ,, re-manufactured	1101	,,	16,599	– – 7¼ ,,	515 9 9	– – 6½ ,,	449 11 2	65 18 7	—
,, ,, sweeps	7	Fir	185	– – 7½ ,,	5 17 6¼	– – 7½ ,,	5 17 6¼	—	—
,, ,, sculls	57	,,	633	– – 8 ,,	21 3 –½	– – 5¾ ,,	15 3 4	5 19 8½	—
,, Paddle boards	56	–	319	– 1 5¾ ,,	23 10 7½	– 1 6 ,,	23 18 6	–	– 7 10½
,, Anchor stocks	4	Oak	–	38 – 2¼ ea.	152 – 9¼	23 – – each	92 – –	60 – 9¼	—
,, ,, ,,	6	,,	–	22 19 5 ,,	137 16 6	15 – – ,,	90 – –	47 16 6	—
,, Sundries	–	Various	–	– –	50 8 4	– –	50 8 4	—	—
,, Repairs	–	–	–	– –	412 18 4	– –	412 18 4	—	—
,, Returns	–	–	–	– –	95 8 8	– –	95 8 8	—	—
,, Work in hand	–	–	–	– –	1,624 9 2	– –	1,624 9 2	—	—
			TOTAL	£.	8,333 16 4	£.	7,253 8 8	1,109 11 3	29 3 7
					7,253 8 8			29 3 7	
			Difference—Cost of Manufacture in Excess of Rate Book Value	£.	1,080 7 8		£.	1,080 7 8	

MAST HOUSES—*continued.*

CHATHAM. *Dr.*

DESCRIPTION.	Size.	Quantity.	Value.	TOTAL.
		No.	£. s. d.	£. s. d.
To Work in hand			4,625 13 10½	
„ Masts, yellow pine	29 ins. to 18 ins.	28	930 8 –	
„ „ red „	21 hnds. to 8 hnds.	17	368 19 3	
„ „ cowdie	25½ ins.	1	36 8 –	
„ „ Oregon	24½ „	1	74 – –	
„ „ pitch pine	16½ „	1	15 2 –	
„ „ Dantzic	16 hnds. to 8 hnds.	39	532 19 4½	
„ „ cowdie	22 ins. to 21½ ins.	2	126 2 –	
„ „ Riga	18 hnds. to 6 hnds.	120	626 12 11½	
„ Norway spars, cants		20	6 10 –	
„ „ „ barlings		15	3 12 6	
„ „ „ booms		22	3 17 –	
„ „ „ middling		138	11 15 9	
„ „ „ small		492	24 12 –	
		Feet.		
„ Converted mast timber, of sorts		13,627	1,099 18 2¾	
		Cwt. qrs. lbs.		
„ Copper, of sorts		49 3 14½	342 13 7½	
„ Forgings, iron		530 0 19	1,124 2 4¼	
„ Nails „		12 0 22¼	11 3 2	
„ Lead, milled		3 2 26	3 18 4¼	
„ Oakum		2 0 5	2 16 3	
„ Oil, linseed		34⅝ gallons	3 19 4¼	
„ Paint materials			54 9 1	
		Cwt. qrs. lbs.		
„ Putty		5 0 19	1 16 2¼	
„ Leather, of sorts		7 1 14½	60 11 2½	
„ Sundries			255 13 3	
				10,347 13 9¼
„ Labour			2,704 8 –½	2,704 8 –½
„ General expenditure			598 16 –½	598 16 –½
„ Per-centage on cost of produce			1,036 12 5½	1,036 12 5½
		TOTAL £.		14,687 10 3¾

CHATHAM. *Cr.*

DESCRIPTION.	No.	Species.	Diameter.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ins.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Masts, lower, in parts	2	Yellow pine	40	609 10 9¼ each	1,219 1 6¾	518 – – each	1,036 – –	183 1 6¾	—
„ „ „ „	2	– „	37	579 5 6½ „	1,158 11 –¾	436 – – „	872 – –	286 11 –¾	—
„ „ „ „	1	– „	35	446 4 5¼ „	446 4 5¼	374 – – „	374 – –	72 4 5¼	—
„ „ „ from single sticks	1	– „	26	218 5 4 „	218 5 4	214 – – „	214 – –	4 5 4	—
„ „ „ „ „	1	– „	24	155 6 4½ „	155 6 4½	146 – – „	146 – –	9 6 4½	—
„ „ „ „ „	1	– „	21	118 11 11¼ „	118 11 11¼	93 – – „	93 – –	25 11 11¼	—
„ „ top	2	Cowdie	22	96 9 5 „	192 18 9¾	130 – – „	260 – –	– –	67 1 2¼
„ „ „	2	Oregon	21½	105 14 3½ „	211 8 7¼	80 – – „	160 – –	51 8 7¼	—
„ „ „	2	Riga and red pine	18½	55 14 7½ „	111 9 3	51 – – „	102 – –	9 9 3	—
„ „ „	1	Red pine	16	52 10 2 „	52 10 2	38 – – „	38 – –	14 10 2	—
„ „ „	7	Various	14½ to 7	15 11 5¾ „	109 – 4½	14 10 – „	101 10 –	7 10 4½	—
„ „ top gallant	25	– „ –	12½ to 8	25 6 –½ „	632 11 10½	16 17 5 „	421 15 –	210 16 10½	—
„ „ trysail	13	Dantzic and red pine.	12 to 10	18 19 5½ „	246 12 11¼	16 7 8¼ „	213 – –	33 12 11¼	—

MAST HOUSES—*continued.*

CHATHAM. *Cr.*—continued.

DESCRIPTION.	No.	Species.	Diameter.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ins.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Bowsprits, in parts	1	Yellow pine	40	270 2 5¾ each	270 2 5¾	240 – – each	240 – –	30 2 5¾	—
„ „ „	1	„	36	198 6 2 „	198 6 2	192 – – „	192 – –	6 6 2	—
„ „ from single sticks	1	„	27	76 9 5¾ „	76 9 5¾	57 – – „	57 – –	19 9 5¾	—
„ „ „ „	2	Riga	12	14 17 3½ „	29 14 7¼	8 5 – „	16 10 –	13 4 7¼	—
„ Yards, lower, in parts	2	Yellow pine	25	168 8 6½ „	336 17 1	155 – – „	310 – –	26 17 1	—
„ „ „ „	1	„	24	167 3 1½ „	167 3 1½	142 – – „	142 – –	25 3 1½	—
„ „ „ „	1	„	23	133 1 5½ „	133 1 5½	130 – – „	130 – –	3 1 5½	—
„ „ „ „	2	„	22	125 2 5¼ „	250 4 10½	118 – – „	236 – –	14 4 10½	—
„ „ „ from single sticks	2	„	18	73 4 7 „	146 9 2½	58 – – „	116 – –	30 9 2½	—
„ „ „ „ „	1	Riga	11	27 14 10¾ „	27 14 10¾	20 – – „	20 – –	7 14 10¾	—
„ „ topsail	2	„	16	76 1 5¼ „	152 2 10½	50 – – „	100 – –	52 2 10½	—
„ „ „	4	Pitch pine	15½	62 1 9¼ „	248 7 –¾	47 – – „	188 – –	60 7 –¾	—
„ „ „	2	„	15	99 17 11¾ „	199 15 11¼	44 – – „	88 – –	111 15 11¼	—
„ „ „	3	Dantzic	12½	31 7 4 „	94 2 –¼	29 – – „	87 – –	7 2 –¼	—
„ „ „	4	Riga and Dantzic	11½ to 7	26 4 6½ „	104 18 2½	16 – – „	64 – –	40 18 2½	—
„ „ top gallant	17	Various	11 to 8	12 – 2½ „	204 3 11	6 14 6 „	114 6 6	89 17 5	—
„ „ royal	10	Riga and Norway	6½ to 4½	2 16 7 „	28 6 –	1 16 8½ „	18 7 –	9 19 –	—
„ „ gaff topsail	1	Riga	6	1 11 3 „	1 11 3	3 3 – „	3 3 –	– –	1 11 9
„ „ cross jack	4	Dantzic and yellow.	17 to 12½	42 – 9 „	168 2 11¼	26 5 – „	105 – –	63 2 11½	—
„ „ studding sail	39	Various	8 to 3	3 13 8½ „	143 15 1¼	3 7 2 „	130 19 –	12 16 1¼	—
„ Gaffs, fore and main	8	Riga and Dantzic	11 to 10	15 3 2½ „	121 5 6¾	13 6 –¾ „	106 8 5½	14 17 1¼	—
„ „ driver	6	„ „	11 to 8½	18 2 5¾ „	108 14 10¾	13 6 8 „	80 – –	28 14 10¾	—
„ „ trysail	4	„ „	7 to 6½	8 4 5½ „	32 17 10¼	6 – – „	24 – –	8 17 10¼	—
„ „ spritsail	6	„ „	8½ to 7⅓	6 1 3¼ „	36 7 8	5 13 4 „	35 10 –	– 17 8	—
„ Martingales	4	„ „	9 to 7½	6 13 7¼ „	26 14 6½	5 18 5 „	23 13 8½	3 – 10	—
„ Booms, spanker	5	„ „	15 to 12	35 15 3 „	178 16 3	26 18 – „	134 10 –	44 6 3	—
„ „ jib	4	Red pine and Dantzic.	16 to 12	30 16 – „	123 4 –¼	26 7 6 „	105 10 –	17 14 –¼	—
„ „ flying jib	3	Riga	8¾ to 7	9 9 –¾ „	28 7 2¼	7 18 4 „	23 15 –	4 12 2¼	—
„ „ swinging or studding sail	45	Riga and Dantzic	12 to 5½	8 13 2¼ „	389 13 6½	7 17 7 „	354 10 –	35 3 6½	—
„ Tops	10	Dantzic fir	–	37 7 10¼ „	373 18 7¼	28 18 5¼ „	289 4 3¾	84 14 3½	—
„ Topmast, trestle, and cross-trees	14	English oak	–	24 2 6¾ „	337 15 9	18 3 10¼ „	254 13 11	83 1 10	—
„ Caps to lower masts	7	Mahogany, Honduras.	–	24 18 5½ „	174 9 3½	24 12 10¼ „	172 10 –	1 19 3½	—
„ „ topmasts	18	„ „	–	7 2 6 „	128 4 11½	6 3 3 „	110 18 6	17 6 5½	—
„ „ bowsprits	5	„ „	–	15 16 8½ „	79 3 7½	13 16 1¾ „	69 – 8½	10 2 11	—
„ Ensign staves	13	Various	6½ to 2⅔	1 11 10½ „	20 14 6	1 13 3¾ „	21 12 6	– –	– 18 –
„ Boats' masts, yards, &c.	79	Riga and Norway	–	1 4 5¼ „	96 10 10½	– 14 5¾ „	57 4 2½	39 6 8	—
„ Fittings to masts and yards	–	–	–	– – –	351 6 5½	– – –	351 6 5½	—	—
„ Staves, boat-hook	613	Norway	–	– 4 – „	122 17 –¾	– 3 2 „	97 1 2	25 15 10¾	—
„ Fish davits	3	Teak and Dantzic	12 to 7	3 5 – „	9 15 –	2 9 – „	7 7 –	2 8 –	—
„ Cleats, wood, belaying	10	African	–	– 5 1¼ „	2 11 1¾	– 3 10¾ „	1 18 11	– 12 2¾	—
„ Paddle floats	18	Dantzic fir	–	1 11 7 „	28 8 6⅓	1 11 7 „	28 8 6½	—	—
„ Sundries	–	–	–	– – –	37 12 9¾	– – –	33 4 9¼	4 8 –½	—
„ Repairs	–	–	–	– – –	739 5 7¼	– – –	739 5 7¼	—	—
„ Returns	–	–	–	– – –	12 1 2	– – –	12 1 2	—	—
„ Work in hand	–	–	–	– – –	3,272 11 11¾	– – –	3,272 11 11¾	—	—
			TOTAL	£.	14,687 10 3¾	£.	12,795 17 5¼	1,961 3 9¾	69 10 11¼
					12,795 17 5¼			69 10 11¼	
Difference—Cost of Manufacture in Excess of Rate Book Value				£.	1,891 12 10½	£.		1,891 12 10½	

MAST HOUSES—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Size.	Quantity.	Value.	TOTAL.
		No.	£. s. d.	£. s. d.
To Work in hand			893 9 8	
„ Stock „			132 15 11¾	
„ Timber converted, English oak			117 7 11	
„ „ „ Dantzic „			21 14 2	
„ „ „ English elm			17 3 4	
„ „ „ mahogany			49 12 4	
„ „ „ teak			3 12 1	
„ „ „ Dantzic fir			24 5 4	
„ „ „ Riga			40 14 9	
„ „ „ yellow pine			34 12 9	
„ „ „ red pine			8 4 2	
„ „ „ pitch pine			33 17 6	
„ „ „ „ old			11 16 6	
	Ins. Ins.			
„ Masts, yellow pine, converted	29½ to 18½	40	1,106 7 1	
„ „ pitch „ „	19	1	33 – –	
„ „ Virginia red pine, converted	17	1	17 – –	
	Hands. Hands.			
„ „ Dantzic	16 to 12	15	220 – 10	
„ „ red pine	15 to 9	26	242 17 6	
„ „ Riga	10½ to 6	51	192 10 11	
„ Norway spars		458	47 5 8	
„ Plank and scantling			176 7 8	
„ Board and batten			36 12 6	
„ Forgings, iron			533 10 5½	
„ „ copper			20 4 2	
„ Copper, sheet			64 14 4	
„ „ strips, lightning conductor			143 11 3¼	
„ Nails, copper „ „			22 11 7¾	
„ Leather tanned, &c.			32 5 6½	
„ Coaks, wood			20 4 7¼	
„ Sundries			95 2 3	
				4,393 12 11
For Repairs:				
„ Coaks, wood			1 16 6	
„ Copper, sheet			13 1 4¼	
„ „ strips, lightning conductor			5 1 3	
„ Leather, of sorts			62 10 1	
„ Timber, plank, and board, of sorts			83 – 5¾	
„ Forgings, iron			78 12 1	
„ „ copper			2 13 9	
„ Sundries			49 18 10½	
				296 14 4½
„ Labour			1,448 11 6½	1,448 11 6½
„ General expenditure			256 12 –	256 12 -
„ Per-centage on cost of produce			521 13 3	521 13 3
		TOTAL	£.	6,917 4 1

SHEERNESS. *Cr.*

DESCRIPTION.	No.	Species.	Diameter.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ins.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Masts, lower, in component parts	2	Yellow pine	30	252 4 9 each	504 9 6	271 – – each	542 – –	- -	37 10 6
„ „ „ „ „	4	„	28	262 8 4½ „	1,049 13 6½	245 15 – „	983 – –	66 13 6½	—
„ „ „ from single sticks	1	„	25	156 3 -¾ „	156 3 -¾	119 – – „	119 – –	37 3 -¾	—
„ „ „ „ „ „	1	„	24	123 10 1 „	123 10 1	119 – – „	119 – –	4 10 1	—
„ „ „ „ „ „	2	„	21	89 17 1½ „	179 14 3½	93 – – „	186 – –	- -	6 5 8½
„ „ „ „ „ „	1	„	20	69 12 6½ „	69 12 6½	86 – – „	86 – –	- -	16 7 5¾
„ „ „ „ „ „	2	Red and pitch pine	18½	41 19 10¼ „	83 19 9¼	69 10 – „	139 – –	- -	55 – 2¾
„ „ „ „ „ „	1	Riga	13	32 5 7¼ „	32 5 7¼	37 – – „	37 – –	- -	4 14 4¾

MAST HOUSES—*continued.*

SHEERNESS. *Cr.*—continued.

DESCRIPTION.	No.	Species.	Diameter.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ins.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Masts, top	4	Riga and red pine	17	39 3 11¾ each	156 15 10½	39 – – each	156 – –	– 15 10¾	—
„ „ „	12	Various	14½ to 6	13 12 11¼ „	163 15 3½	16 9 8¾ „	197 16 10¾	– –	34 1 7¼
„ „ top gallant	21	Riga and red pine	11½ to 6	9 12 7½ „	202 4 8½	11 19 5½ „	251 8 8¾	– –	49 4 –¼
„ „ trysail	7	Riga	11 to 8½	8 16 2 „	61 13 2½	8 16 3½ „	61 14 1¼	– –	– – 10¾
„ Bowsprits from single sticks	1	Yellow pine	27	72 3 9¾ „	72 3 9¾	65 12 6¾ „	65 12 6¾	6 11 3	—
„ „ „ „	1	– „ –	20	33 9 6¾ „	33 9 6¾	33 3 – „	33 3 –	– 6 6¾	—
„ „ „ „	2	Dantzic and pitch pine.	16 & 10	8 5 11¾ „	16 11 11¾	7 10 11 „	15 1 9¾	1 10 2	—
„ Yards, lower, from single sticks	3	Yellow pine	18	58 9 –¾ „	175 7 2¼	58 – – „	174 – –	1 7 2¼	—
„ „ „ „ „	1	Dantzic	15½	42 8 3½ „	42 8 3½	44 – – „	44 – –	– – –	1 11 8¾
„ „ topsail	6	– „ –	12½	44 13 5¾ „	268 – 10¾	29 – – „	174 – –	94 – 10¾	—
„ „ „	8	Riga and Dantzic	12 to 8	25 1 3 „	200 10 –¼	18 17 6 „	151 – –	49 10 –¼	—
„ „ top gallant	17	Various	9 to 5	5 3 9¾ „	88 4 10½	4 11 6 „	77 15 4	10 9 6½	—
„ „ royal	17	Norway	6 to 4	1 5 2½ „	21 8 4¼	1 5 2 „	21 7 11	– – 5¼	—
„ „ gaff topsail	1	– „ –	4	– 9 7½ „	– 9 7½	– 9 6 „	– 9 6	– – 1½	—
„ „ cross jack	3	Riga and Dantzic	12½	33 16 2½ „	101 8 7½	17 – – „	51 – –	50 8 7½	—
„ „ square sail	1	Norway	5	1 14 7½ „	1 14 7½	1 11 5½ „	1 11 5½	– 3 2	—
„ „ studding sail	8	Riga and Norway	7 to 3½	1 15 4¼ „	14 2 10¾	1 7 –½ „	10 16 4¾	3 6 6	—
„ Gaffs, fore and main	10	– „ „ –	8½ to 6½	7 15 3½ „	77 12 11½	7 15 3½ „	77 12 11½	—	—
„ „ driver	3	Riga	8½ to 7	11 16 8¾ „	35 10 2½	9 1 8 „	27 5 –	8 5 2½	—
„ „ trysail	3	Norway	6 to 5½	4 1 11¼ „	12 5 10¼	4 1 11¼ „	12 5 10¼	—	—
„ „ spritsail	8	Various	8 to 4½	4 8 4½ „	35 7 –½	4 5 3¼ „	34 2 1¾	1 4 10¾	—
„ Martingales	4	Teak	7 to 6	4 15 – „	19 – –½	4 1 4¾ „	16 5 6½	2 14 6	—
„ Booms, spanker	3	Riga and Dantzic	12 to 10	21 3 3½ „	63 9 10½	18 6 6½ „	54 19 7½	8 10 2¾	—
„ „ jib	6	Various	12½ to 11	11 15 6½ „	70 13 3¾	10 9 11½ „	62 19 7¾	7 13 8	—
„ „ flying jib	3	Riga	7 to 6	4 – 10½ „	12 2 7¾	4 8 4 „	13 5 –	– –	1 2 4¼
„ „ swinging or studding sail	11	Norway	6½ to 5	– 16 4¾ „	9 – 3½	1 12 11 „	18 2 –½	– –	9 1 9
„ Tops	15	– – –	*Ft. ins.* 19 0 by 7 6	22 12 –¾ „	339 – 11½	20 8 7 „	306 8 10½	32 12 1¼	—
„ Caps to lower masts	2	Mahogany	5 8 by 2 10	15 9 11¼ „	30 19 10½	16 – – „	32 – –	– –	1 9 1½
„ „ topmasts	12	– „ – –	3 7 by 1 1	3 16 4½ „	45 16 7½	3 2 8½ „	37 12 6	8 4 1¼	—
„ „ bowsprits	2	– „ – –	5 0 by 2 2	8 9 7¾ „	16 19 3¾	8 15 10 „	17 10 –	– –	– 10 8¼
„ Topmast, trestle, and cross-trees	11	– – –	15 9 by 7 4	7 15 4 „	85 8 6¾	7 18 2¼ „	87 – –	– –	1 11 5¼
„ Ensign staves	14	Norway	*Ins.* 7 to 2½	– 16 11 „	11 16 10¼	– 17 4½ „	12 3 3¼	– –	– 6 5
„ Trawl beams	2	Greenheart	6	2 19 6 „	5 19 –¼	1 13 6½ „	3 7 1	2 11 11¼	—
„ Fish davits	4	Dantzic fir	12	2 10 3½ „	10 1 2½	3 – – „	12 – –	– –	1 18 9¾
„ Boats' masts, yards, &c.	218	Norway	–	– 6 –¼ „	65 15 8¼	– 8 – „	87 2 4	– –	21 6 7¾
„ Staves, boat-hook	247	– „ –	–	– 3 5¼ „	42 7 10¾	– 3 2½ „	39 12 2	2 15 8¾	—
„ Repairs	–	– – –	–	– –	929 5 6¼	– –	929 5 6¼	—	—
„ Work in hand	–	– – –	–	– –	947 1 1	– –	947 1 1	—	—
„ Stock in hand	–	– – –	–	– –	170 13 3¼	– –	170 13 3¼	—	—
Returns	–	– – –	–	– –	60 17 10	– –	60 17 10	—	—
			TOTAL	£.	6,917 4 1	£.	6,757 9 5¼	401 9 5¼	241 14 9½
					6,757 9 5¼			241 14 9½	
			Difference—Cost of Manufacture in Excess of Rate Book Value	£.	159 14 7¾		£.	159 14 7¾	

MAST HOUSES—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Size.	Quantity.	Value.	TOTAL.
		No.	£. s. d.	£. s. d.
To Work in hand	- -	- -	1,949 5 7	
	Inches.			
„ Masts, yellow pine	31 to 22	6	268 - -	
„ „ New Zealand	21½ to 19	4	213 16 -	
	Hands.			
„ „ Dantzic	18 to 12	65	1,094 5 1	
„ „ Riga	15½ to 6	280	1,091 - 8	
„ „ red pine	18 to 8	6	103 7 4	
	Ins. Hds.			
„ „ pitch pine	21 to 13	5	146 8 9	
„ Norway spars	- -	612	102 16 7	
		Feet.		
„ Timber, Dantzic fir, unconverted	- -	357	23 18 3	
„ „ Riga „ „	- -	509	36 9 4	
„ „ red pine „	- -	67	5 12 3	
„ „ pitch pine „	- -	196	14 - 9	
„ Ash plank	- -	6	- 6 3	
„ Cowdie—timber, plank, and board	- -	762	186 5 1	
„ Elm, English—timber, plank, and board	- -	1,005	73 9 9	
„ „ Canada—plank	- -	206	6 3 7	
„ Fir, Dantzic—timber, thickstuff, plank, and board	- -	3,815	188 8 10	
„ „ Riga „ „ „	- -	993	42 14 6	
„ Greenheart—plank and board	- -	1,571	98 6 5	
„ Mahogany—timber, plank, and board	- -	314	45 8 1	
„ Oak, African „ „ „	- -	67	16 - -	
„ „ American and Dantzic—plank and board	- -	635	132 15 5	
„ „ English and Spanish—timber, plank, and board	- -	1,372	369 11 2	
„ Sabicu and teak—timber, plank, and board	- -	85	8 18 11	
„ Red pine, yellow pine, and pitch pine—timber, plank, and board	- -	13,644	801 12 10	
„ Old ash timber	- -	- -	- 18 2	
„ „ Cowdie, Dantzic, and Riga	- -	2,040	94 13 11	
„ „ Sabicu timber	- -	7	1 3 4	
„ „ English and African oak	- -	38	4 9 2	
„ „ red, yellow, and pitch pine	- -	3,972	167 5 10	
				7,287 11 10
For Repairs:		*Cwt. qrs. lbs.*		
To Bolts, iron, eye and ring	- -	17 0 23¾	17 12 10	
„ Castings, metal	- -	11 1 22¾	52 19 10	
„ Copper sheet	- -	68 3 4¾	360 16 11	
„ „ strips for lightning conductors	- -	44 2 11	252 9 4	
„ „ nails „ „ „	- -	5 3 14½	42 14 4	
„ Forgings, iron, of sorts	- -	667 - 26½	1,239 15 3	
„ Sundries	- -	- -	440 - 2	
				2,406 8 8
„ Labour	- -	- -	3,127 7 11	3,127 7 11
„ General expenditure	- -	- -	916 15 7	916 15 7
„ Per-centage on cost of produce	- -	- -	1,144 9 9	1,144 9 9
			TOTAL - - £.	14,882 13 9

PORTSMOUTH. *Cr.*

DESCRIPTION.	No.	Species.	Diameter.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			In.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Masts, lower, from single sticks	1	Yellow pine	28	264 - 6¾ each	264 - 6¾	181 - - each	181 - -	83 - 6¾	—
„ „ „ „ „	1	- „	27	193 - 8¾ „	193 - 8¾	167 - - „	167 - -	26 - 8¾	—
„ „ „ „ „	2	- „	26	166 1 5½ „	332 2 10¾	147 10 - „	295 - -	37 2 10¾	—
„ „ „ „ „	2	- „	25	159 17 2½ „	319 14 4¾	128 - - „	256 - -	63 14 4¾	—
„ „ „ „ „	1	- „	21½	109 11 5¾ „	109 11 5¾	95 - - „	95 - -	14 11 5¾	—
„ „ „ „ „	1	- „	21	130 8 1¼ „	130 8 1¼	97 - - „	97 - -	33 8 1¼	—
„ „ „ „ „	1	Cowdie	20½	131 18 3 „	131 18 3	84 - - „	84 - -	47 18 3	—
„ „ „ „ „	1	- „	20	131 5 4 „	131 5 4	84 - - „	84 - -	47 5 4	—
„ „ „ „ „	10	Various	17 to 6	37 15 -¾ „	377 10 7	32 5 - „	322 9 11	55 - 8	—

MAST HOUSES—*continued.*

PORTSMOUTH. *Cr.*—continued.

DESCRIPTION.	No.	Species.	Diameter.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			In.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Masts, top	4	Red and pitch pine	18	87 8 3 each	349 12 11½	87 8 3 each	349 12 11½	—	—
" " "	3	Cowdie and pitch pine.	17½	80 19 11¾ "	242 19 11¾	80 19 11¾ "	242 19 11¾	—	—
" " "	6	Cowdie & Dantzic	16	30 11 3 "	183 7 6	29 5 1½ "	175 10 9	7 16 9	—
" " "	3	Dantzic	15	42 17 6¾ "	128 12 8¾	34 4 8 "	102 14 –	25 18 8¾	—
" " "	23	Various	14½ to 5	16 2 4¾ "	370 14 11	16 5 9¾ "	374 13 11	– –	3 19 –
" " top gallant	27	"	10 to 6	10 10 – "	283 10 –½	9 16 9 "	265 15 –	17 15 –½	—
" " trysail	10	"	12 to 8	12 8 11¼ "	124 9 4¾	9 15 – "	97 10 –	26 19 4¾	—
" Bowsprits from single sticks	1	Yellow pine	28	78 11 7½ "	78 11 7½	62 – – "	62 – –	16 11 7½	—
" " " "	1	– "	24	52 18 4¾ "	52 18 4¾	46 – – "	46 – –	6 18 4¾	—
" " " "	1	Cowdie, old	20	36 – 8¼ "	36 – 8¼	32 – – "	32 – –	4 – 8¼	—
" " " "	1	" "	19	27 11 11 "	27 11 11	29 10 – "	29 10 –	– –	1 18 1
" " " "	4	Various	16 to 8½	17 9 8¼ "	69 18 9	9 16 3 "	39 5 –	30 13 9	—
" Yards, lower, in component parts	4	Yellow pine	22	140 7 9 "	561 11 –	118 – – "	472 – –	89 11 –	—
" " " from single sticks	2	Dantzic	15½	43 1 1½ "	86 2 2¾	44 – – "	88 – –	– –	1 17 9¼
" " " " "	5	Various	13¾ to 11½	49 14 7½ "	203 13 –½	37 4 3 "	186 1 3	17 11 9¼	—
" " topsail	3	Dantzic	15	144 14 6¼ "	434 3 7¼	50 – – "	150 – –	284 3 7¼	—
" " "	2	"	13	72 3 4 "	144 6 8	33 – – "	66 – –	78 6 8	—
" " "	10	Various	12	62 13 6½ "	626 15 6	37 1 4½ "	370 13 10	256 1 8	—
" " "	12	"	10 to 7	18 9 4½ "	221 12 7½	13 12 6 "	163 10 –	58 2 7½	—
" " top gallant	39	"	11½ to 5½	5 14 11½ "	224 4 4	4 19 4 "	193 14 –	30 10 4	—
" " royal	16	Riga and Norway	5½ to 3½	1 9 5¼ "	23 11 2	– 16 –½ "	12 16 9	10 14 5	—
" " cross jack	3	Riga	10½ &10	9 17 10 "	29 13 6½	10 3 4 "	30 10 –	– –	– 16 5½
" " square sail	2	"	6½	5 3 –⅜ "	10 6 1⅜	4 10 – "	9 – –	1 6 1⅜	—
" " studding sail	96	Riga and Norway	7½ to 1⅛	1 3 9¾ "	114 6 2	1 3 5¼ "	112 9 4	1 16 10	—
" Gaffs, fore and main	17	" "	9¼ to 5½	7 11 6¼ "	128 16 1¼	6 17 10½ "	117 4 –	11 12 1¼	—
" " driver	5	" "	6½ to 4½	6 8 1¾ "	32 – 6⅜	5 3 10 "	25 19 1	6 1 5⅜	—
" " trysail	10	" "	10 to 6	6 8 7⅜ "	64 6 4¾	5 6 3¼ "	53 2 7	11 3 9¼	—
" " spritsail	10	Riga and red pine	9 to 6	3 8 2⅜ "	34 2 3¼	3 12 2¼ "	36 2 1	– –	1 19 9¾
" Martingales	10	Oak	9¾ to 5	8 – 10½ "	80 8 9	5 13 4 "	56 13 5	23 15 4	—
" Booms, spanker	4	Riga	10½ to 9½	15 18 3½ "	63 13 2	13 12 6 "	54 10 –	9 3 2	—
" " jib	24	Various	16½ to 5	11 4 9¾ "	269 15 10½	12 5 6 "	294 12 3	– –	24 16 4½
" " flying jib	11	Riga	9¼ to 5	7 2 1½ "	78 3 6⅜	6 7 4 "	70 – 7	8 2 11¾	—
" " swinging or studding sail	126	Various	12½ to 3½	3 – 8¼ "	382 10 6	3 13 1 "	460 7 9	– –	77 17 3
			Ft. in.						
" Tops	7	Yellow pine	17 9 by 6 3	24 – 5 "	168 2 10¾	18 8 4 "	128 18 4	39 4 6¾	—
" Caps to lower masts	8	Mahogany	2 8 by 1 7	9 13 9¾ "	77 10 5½	10 3 8¼ "	81 9 6	– –	3 19 –½
" " topmasts	3	"	1 6 by 3 1	3 11 11⅜ "	10 15 11½	3 6 – "	9 18 –	– 17 11½	—
" " bowsprits	5	"	6 4½ by 1 6½	6 5 1½ "	31 5 7½	8 7 10¾ "	41 19 3	– –	10 13 7½
	Sets.								
" Topmast, trestle, and crosstrees	11	Oak	12 0 by 7 9	8 1 9¾ set	89 – –⅜	6 15 – set	74 5 –	14 15 –⅜	—
	No.		*Ins.*						
" Fish davits	12	Various	16 to 7	2 18 4¾ each	35 – 10½	2 16 3½ each	33 15 6	1 5 4½	—
" Ensign staves	26	"	7 to 2¼	– 18 3½ "	23 15 10¼	– 16 –½ "	20 17 4	2 18 6¼	—
" Boats' masts, yards, &c.	382	"	–	– 15 –½ "	287 10 6½	– 13 10 "	264 4 11	23 5 7¼	—
" Staves, boat-hook	86	Norway	–	– 3 11¼ "	16 19 11	– 3 11¼ "	16 19 11	—	—
" Anchor stocks, 95 cwt.	2	Oak	21	16 18 6½ "	33 7 –¾	19 5 – "	38 10 –	– –	5 2 11¼
" Sundries	–	Various	–	– –	652 8 1¼	– –	652 8 1¼	—	—
" Loss by defective spars	73	"	–	7 9 3 "	544 16 2¾	7 9 3 "	544 16 2¾	—	—
" Repairs	–	–	–	– –	2,866 8 11¾	– –	2,866 8 11¾	—	—
" Returns	–	–	–	– –	344 7 7	– –	344 7 7	—	—
" Work in hand	–	–	–	– –	1,948 19 3	– –	1,948 19 3	—	—
			Total	£.	14,882 13 9	£.	13,490 6	1,525 7 9¼	138 – 4¼
					13,490 6 4			133 – 4¼	
		Difference—Cost of Manufacture in Excess of Rate Book Value		£.	1,392 7 5	£.	1,392 7 5		

MAST HOUSES—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Size.	Quantity.	Value.	Total.
	Hands.	*No.*	£. s. d.	£. s. d.
To Stock in hand			8 17 2	
„ Work „			484 4 11	
„ Masts, Dantzic	18 to 7	82	993 12 10	
„ „ red pine	15½ to 9	14	132 5 6	
„ „ Riga	13½ to 6	183	666 5 7	
„ „ pitch pine	23 *ins.* to 11 *hands*	44	959 12 10	
„ „ yellow pine	23 *ins.* to 20 *ins.*	7	274 – –	
		Feet.		
„ Converted mast timber, cowdie		1,143	368 2 –	
„ „ „ „ Dantzic		250	30 12 5	
„ „ „ „ red pine		334	44 15 –	
„ „ „ „ Riga		194	23 18 8	
„ „ „ „ pitch pine		3,270	495 17 11	
„ „ „ „ yellow pine		4,628	967 9 10	
„ Red pine timber		46	3 17 1	
„ Pitch pine „		75	5 7 8	
„ Materials of sorts			1,912 3 7	7,311 3 –
„ Materials for repairs			531 14 1	531 14 1
„ Labour			2,781 17 6	2,781 17 6
„ General expenditure			885 2 2	885 2 2
„ Per-centage on cost of produce			1,089 9 –	1,089 9 –
		Total £.		12,599 5 9

DEVONPORT. *Cr.*

DESCRIPTION.	No.	Species.	Diameter.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ins.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Masts, lower, in parts	1	Yellow pine	37	470 18 1 each	470 18 1	443 – – each	443 – –	27 18 1	—
„ „ „ „	2	„	35	394 9 7¼ „	788 19 2¾	374 – – „	748 – –	40 19 2¾	—
„ „ „ from single sticks	1	Cowdie	27	194 2 11 „	194 2 11	194 2 11 „	194 2 11	—	—
„ „ „ „ „	3	Yellow pine and cowdie.	26	145 8 10½ „	436 6 7	149 9 2¼ „	448 7 7	- -	12 1 –
„ „ „ „ „	3	Yellow pine	24	113 17 3½ „	341 11 11	138 6 8 „	415 – –	- -	73 8 1
„ „ „ „ „	1	„	22	73 3 8¾ „	73 3 8¾	105 – – „	105 – –	- -	31 16 3¼
„ „ „ „ „	1	„	19½	71 11 9 „	71 11 9	79 10 – „	79 10 –	- -	7 18 3
„ „ „ „ „	1	Cowdie	18	67 12 2 „	67 12 2	67 10 – „	67 10 –	– 2 2	—
„ „ „ „ „	2	Riga and pitch pine.	15 & 9	16 11 7¼ „	33 3 2½	31 15 – „	63 10 –	- -	30 6 9½
„ „ top	3	Pitch pine	21½	91 19 1¾ „	275 17 5	80 13 4 „	242 – –	33 17 5	—
„ „ „	6	„	18	46 8 3¼ „	278 9 7	46 8 –¼ „	278 9 7	—	—
„ „ „	3	„	17	30 15 8 „	92 7 –	39 – – „	117 – –	- -	24 13 –
„ „ „	2	„	16	32 9 5 „	64 18 10	35 10 – „	71 – –	- -	6 1 2
„ „ „	3	„	15	22 6 10½ „	67 – 7½	29 – – „	87 – –	- -	19 19 4½
„ „ „	25	Various	14½ to 7	15 – 5¾ „	375 11 11¾	17 – 5 „	425 10 4	- -	49 18 4¼
„ „ top-gallant	33	Riga	12 to 6	11 8 10¼ „	366 12 6	12 – 3½ „	396 10 –	- -	29 17 6
„ „ trysail	21	Various	13 to 8½	13 11 9 „	285 7 1	17 4 –½ „	361 5 –	- -	75 17 11

MAST HOUSES—*continued.*

DEVONPORT. *Cr.*—continued.

DESCRIPTION.	No.	Species.	Diameter.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ins.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Bowsprits, in parts	2	Yellow pine	36	181 15 4 each	363 10 7¾	198 – – each	396 – –	– – –	32 9 4¼
„ „ from single sticks	1	Cowdie	28	90 2 3 „	90 2 3	62 – – „	62 – –	28 2 3	—
„ „ „ „	1	„	22	54 12 11 „	54 12 11	39 10 – „	39 10 –	15 2 11	—
„ „ „ „	3	Pitch pine	16 to 12	13 8 – „	40 4 –	14 8 4 „	43 5 –	– – –	3 1 –
„ Yards, lower, from single sticks	6	Yellow pine	22	106 2 4 „	636 13 11½	106 2 4 „	636 13 11½	—	—
„ „ „ „ „	1	„	17	55 16 5 „	55 16 5	54 – – „	54 – –	1 16 5	—
„ „ „ „ „	1	Dantzic	16½	48 15 11½ „	48 15 11½	52 – – „	52 – –	– – –	3 4 –½
„ „ „ „ „	2	„	15½	43 12 7 „	87 5 2	44 – – „	88 – –	– – –	– 14 10
„ „ „ „ „	2	„	14½ & 13	29 10 8½ „	59 1 5	35 10 – „	71 – –	– – –	11 18 7
„ „ topsail	5	„	15½	48 18 5 „	244 11 11¾	47 – – „	235 – –	9 11 11¾	—
„ „ „	6	Red pine and Dantzic.	15	43 18 10½ „	263 13 3¾	44 1 3 „	264 7 6	– – –	– 14 2¼
„ „ „	3	Dantzic	13	30 – 3 „	90 – 9½	33 – – „	99 – –	– – –	8 19 2½
„ „ „	17	Various	12 to 5	18 2 7 „	308 3 8	17 1 11 „	299 2 9	9 – 11	—
„ „ top gallant	41	„	11 to 5	5 11 5½ „	228 10 8	5 7 11 „	221 4 6	7 6 2	—
„ „ royal	23	Riga and Norway	7 to 3½	2 – 1 „	46 1 10¾	1 15 7¼ „	40 19 2	5 2 8¾	—
„ „ gaff topsail	4	Norway	5 to 4½	– 12 11 „	2 11 8½	– 12 6 „	2 10 –	– 1 8½	—
„ „ cross jack	5	Dantzic and red pine.	16 to 10½	21 4 9 „	106 5 8¾	21 4 – „	106 – –	– 3 8¾	—
„ „ squaresail	1	Riga	8½	11 19 11 „	11 19 11	8 – – „	8 – –	3 19 11	—
„ „ studding sail	69	Various	8 to 3	1 4 8¼ „	85 2 10½	1 11 8 „	109 3 6	– –	24 – 7½
„ Gaffs, fore and main	22	„	10¾ to 7	9 13 7½ „	212 19 10½	9 13 8¾ „	213 2 –	– –	– 2 1¾
„ „ driver	9	Riga and Norway	11 to 5½	10 6 3¾ „	92 16 5	10 13 4 „	96 – –	– –	3 3 7
„ „ trysail	6	„	9 to 5	7 8 7	44 11 5½	5 10 10 „	33 5 –	11 6 5½	—
„ „ spritsail	12	Various	10½ to 8	5 11 9¾ „	67 1 10	7 15 10 „	93 10 –	– –	26 8 2
„ Martingales	5	Pitch pine	8½ to 6	4 3 2¼ „	20 15 10¾	4 12 6 „	23 2 6	– –	2 6 7¼
„ Booms, spanker	11	Various	15 to 10	19 – 4 „	209 3 8	22 12 9 „	249 – –	– –	39 16 4
„ „ jib	22	Riga and pitch pine.	16¼ to 8½	15 11 2½ „	342 6 1½	21 13 10 „	477 5 –	– –	134 18 10½
„ „ flying jib	5	Various	9 to 5	5 4 11¾ „	26 4 10¾	5 9 – „	27 5 –	– –	1 – 1¼
„ „ swinging or studding sail	89	„	12 to 3½	3 8 11½ „	306 16 9¾	3 17 6 „	344 16 –	– –	37 19 2¼
„ Caps to lower masts	1	–	–	7 – 4 „	7 – 4	7 5 – „	7 5 –	– –	– 4 8
„ „ topmasts	14	–	–	4 19 6 „	69 12 10½	4 8 5 „	61 17 6	7 15 4½	—
„ „ bowsprits	4	–	–	9 16 8½ „	39 6 10½	11 11 3 „	46 5 –	– –	6 18 1½
„ Topmast, trestle, and crosstrees	32	–	–	17 2 10 „	548 10 9	15 13 10½ „	502 4 9	46 6 –	—
„ Ensign staves	40	–	6½ to 2¾	– 11 6¼ „	23 – 11	– 17 10¼ „	35 14 –	– –	12 13 1
„ Flagstaff and fittings	6	–	–	8 4 2 „	49 5 –¼	8 4 2 „	49 5 –¼	—	—
„ Boats' masts, yards, &c.	665	Riga and Norway	–	– 10 1¾ „	337 4 6½	– 10 7 „	351 16 3	– –	14 11 8½
„ Repairs	–	–	–	– – –	2,480 2 11¼	– – –	2,480 2 11¼	—	—
„ Work in hand	–	–	–	– – –	351 3 4	– – –	351 3 4	—	—
„ Stock in hand	–	–	–	– – –	23 10 5	– – –	23 10 5	—	—
„ Returns	–	–	–	– – –	240 12 11	– – –	240 12 11	—	—
			TOTAL	£.	12,599 5 9	£.	13,077 14 5	248 13 5½	727 2 1½
							12,599 5 9		248 13 5½
			Difference—Cost of Manufacture Less than Rate Book Value			£.	478 8 8	£.	478 8 8

MAST HOUSES—*continued.*

PEMBROKE. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Materials	9 12 1	
„ Labour	3 7 6	
„ General expenditure	- 7 9	
		13 8 4
„ Per-centage on cost of produce	1 6 10	1 6 10
Total £.		14 15 2

PEMBROKE. *Cr.*

DESCRIPTION.	No.	Diameter.	Length.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Inches.	*Feet.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Jib boom	1	6½	40	4 4 3 each	4 4 3	4 15 - each	4 15 -	- -	- 10 9
„ „ „	1	8½	37	9 15 -¾ „	9 15 -¾	8 5 - „	8 5 -	1 10 -¾	—
„ Masts, boats	1	-	15	- 6 5 „	- 6 5	- 9 - „	- 9 -	- -	- 2 7
„ Staves, boat-hook	3	-	13	- 3 1¾ „	- 9 5¼	- 2 10 „	- 9 5¼	—	—
Total £.					14 15 2	£.	13 18 5¼	1 10 -¾	- 13 4
					13 18 5¼			- 13 4	
Difference—Cost of Manufacture in Excess of Rate Book Value £.					- 16 8¾	£.		- 16 8¾	

BOAT HOUSES.

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Feet superficial.	£. s. d.	£. s. d.
To Timber, of sorts	12,504	325 11 5	
	Cwt. qrs. lbs.		
„ Copper bolts, sheets, nails, &c.	17 1 12	96 16 6	
„ Iron forgings, nails, &c.	57 1 6	126 16 11	
„ Metal, of sorts	– – –	10 19 –	
„ Pumps, metal	*No.* 5	16 13 8	
	Cwt. qrs. lbs.		
„ Paint	18 3 10	22 11 9	
„ Lowering apparatus	– – –	45 10 10	
„ Sundries	– – –	125 12 8	
			770 12 9
„ Labour		983 4 2	983 4 2
„ General expenditure		249 16 –	249 16 –
„ Per-centage on cost of produce		200 7 3	200 7 3
		Total £.	2,204 – 2

WOOLWICH. *Cr.*

DESCRIPTION.	No.	Species.	Length.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ft.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Boats repaired	100	–	–	22 – 9½ each	2,204 – 2	22 – 9½ each	2,204 – 2	—	—
				Total £.	2,204 – 2	£.	2,204 – 2		

CHATHAM. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Feet.	£. s. d.	£. s. d.
To Work in hand	– – –	431 5 10	
„ Timber, of sorts	32,648	849 1 –	
	Cwt. qrs. lbs.		
„ Copper bolts, sheets, &c.	23 3 3¼	127 3 4	
„ Iron forgings, nails, &c.	76 1 6½	156 19 10	
„ Paint	3 1 27	10 18 6	
„ Pumps, boat	*No.* 12	36 19 6	
„ Materials, of sorts	– – –	215 1 –½	
„ Sundries	– – –	8 6 3	
			1,835 15 3½
„ Labour		1,569 15 –	1,569 15 –
„ General expenditure		280 12 2	280 12 2
„ Per-centage on cost of produce		319 11 4¾	319 11 4¾
		Total £.	4,005 13 10¼

CHATHAM. *Cr.*

DESCRIPTION.	No.	Species.	Length.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ft.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Pinnace launches, built	4	Mahogany	42	176 2 9¼ each	704 11 2	138 12 – each	554 8 –	150 3 2	—
„ „ „ „	1	„	36	144 19 4¾ „	144 19 4¾	118 16 – „	118 16 –	26 3 4¾	—
„ Pinnaces	2	„	32	117 9 5½ „	234 18 11½	86 8 – „	172 16 –	62 2 11¼	—
„ „ „	1	„	28	98 – 11½ „	98 – 11½	75 12 – „	75 12 –	22 8 11½	—
„ Boat stage, built	1	–	–	228 10 6 „	228 10 6	228 10 6 „	228 10 6	—	—
„ „ stools „	8	–	–	– 7 3 „	2 17 11½	– 7 3 „	2 17 11½	—	—
„ Blocks, chopping	2	–	–	1 8 4½ „	2 16 9¼	1 8 4½ „	2 16 9¼	—	—
„ Boats, fitted	25	–	–	15 10 5¼ „	388 1 –	17 2 3¼ „	427 16 11¼	– –	39 15 11¼
„ „ refitted	43	–	–	19 9 2½ „	836 15 8	19 9 2½ „	836 15 8	—	—
„ „ repaired	71	–	–	12 6 1¼ „	873 12 10¾	12 6 1¼ „	873 12 10¾	—	—
„ Returns	–	–	–	– – –	35 6 1	– – –	35 6 1	—	—
„ Work in hand	–	–	–	– – –	455 2 6¼	– – –	455 2 6¼	—	—
				Total £.	4,005 13 10¼	£.	3,784 11 4	260 18 5⅓	39 15 11¼
					3,784 11 4			39 15 11¼	
Difference—Cost of Manufacture in Excess of Rate Book Value				£.	221 2 6¼		£.	221 2 6¼	

BOAT HOUSES—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Feet.	£. s. d.	£. s. d.
To Timber, of sorts	10,553	275 5 9	
	Cwt. qrs. lbs.		
„ Copper bolts, sheets, nails, &c.	14 1 18	79 1 3	
„ Iron forgings, nails, &c.	83 1 21	179 12 10	
„ Pumps, metal	*No.* 20	62 10 –	
„ Paint	–	52 – –	
„ Sundries	–	100 15 10	
„ Returns	–	57 1 1	
			806 6 9
„ Labour	–	1,264 9 3¼	1,264 9 3¼
„ General expenditure	–	119 11 4½	119 11 4½
„ Per-centage on cost of produce	–	189 – 5	189 – 5
	Total £.		2,379 7 9¾

SHEERNESS. *Cr.*

DESCRIPTION.	No.	Species.	Length.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ft.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Boats, fitted	31	–	38 to 12	9 3 8¼ each	284 14 1½	9 3 8¼ each	239 12 –	45 2 1½	—
„ „ repaired	234	–	42 to 12	7 13 4½ „	1,794 11 3¾	7 13 4½ „	1,794 11 3¾	—	—
„ Work in hand	–	–	–	– – –	243 7 3⅜	– – –	243 7 3⅜	—	—
„ Returns	–	–	–	– – –	56 15 –⅜	– – –	56 15 –⅜	—	—
			Total £.		2,379 7 9¾		£. 2,334 5 8¼		
					2,334 5 8¼				
Difference—Cost of Manufacture in Excess of Rate Book Value £.					45 2 1½		£.	45 2 1½	

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Feet.	£. s. d.	£. s. d.
To Work in hand	–	421 4 2	
„ Timber, of sorts	51,954	1,061 9 –	
	Cwt. qrs. lbs.		
„ Copper bolts, sheets, nails, &c.	60 2 7	369 2 1	
„ Iron forgings, bolts, nails, &c.	81 2 6	173 8 5	
„ Metal, of sorts	–	37 – 2	
„ Metal pumps	*No.* 22	68 15 –	
„ Paint materials	–	95 6 6	
„ Sundries	–	43 11 9	
			2,269 17 1
„ Labour	–	2,725 4 2	2,725 4 2
„ General expenditure	–	474 2 2	474 2 2
„ Per-centage on cost of produce	–	520 4 –	520 4 –
	Total £.		5,989 7 5

PORTSMOUTH. *Cr.*

DESCRIPTION.	No.	Species.	Length.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Ft.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Launches, built	2	Teak	42	209 6 4¾ each	418 12 9½	209 6 4¾ each	418 12 9½	—	—
„ Pinnaces „	2	„	28	108 6 10¾ „	216 13 9½	108 6 10¾ „	216 13 9½	—	—
„ Barge „	1	Mahogany	26	88 7 10½ „	88 7 10½	70 4 – „	70 4 –	18 3 10½	—
„ Boats, fitted	44	–	43 to 12	14 3 5 „	623 9 6	12 4 5 „	537 13 8	85 15 10	—
„ „ refitted	246	–	–	9 13 7¼ „	2,381 10 3¼	9 13 7¼ „	2,381 10 3¼	—	—
„ „ repaired	68	–	42 to 12	29 6 3¾ „	1,993 9 7¼	29 6 3¾ „	1,993 9 7¼	—	—
„ Work in hand	–	–	–	– – –	248 7 6	– – –	248 7 6	—	—
„ Returns	–	–	–	– – –	18 16 1	– –	18 16 1	—	—
			Total £.		5,989 7 5		£. 5,885 7 8½		
					5,885 7 8½				
Difference—Cost of Manufacture in Excess of Rate Book Value £.					103 19 8½		£.	103 19 8½	

BOAT HOUSES—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Feet.	£. s. d.	£. s. d.
To Stock in hand	- - -	1 11 2	
„ Work in hand	- - -	40 2 8½	
„ Timber, of sorts	54,352	1,215 2 3	
	Cwt. qrs. lbs.		
„ Copper bolts, sheets, nails, &c.	25 2 23	156 17 –	
„ Iron forgings, of sorts	104 2 2	247 3 9	
„ Metal pumps	*No.* 21	59 12 6	
„ Sundries	- - -	282 9 –	
			2,002 18 4½
„ Labour	- - -	2,132 8 6	2,132 8 6
„ General expenditure	- - -	188 13 5	188 13 5
„ Per-centage on cost of produce	- - -	414 14 9	414 14 9
		TOTAL - - - £.	4,738 15 –½

DEVONPORT. *Cr.*

DESCRIPTION.	No.	Species.	Length.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than RateBook Prices.
			Feet.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Pinnace diagonally built, and fitted with gun slide and metal pump	1	Mahogany	32	128 17 11¾ each	128 17 11¾	117 17 2 each	117 17 2	11 – 9¾	—
„ Pinnaces diagonally built, and fitted with davit, gun slide, and metal pump, complete	3	„	28	107 14 – „	323 2 –	103 9 2 „	310 7 6	12 14 6	—
„ Gang boards for troop boats	4	- - -	12	– 5 11¾ „	1 3 11	– 5 11¾ „	1 3 11	—	—
„ Boats, fitted	126	- - -	33 to 12	9 4 9½ „	1,163 13 7½	7 5 6½ „	916 17 4½	246 16 3	—
„ „ refitted	28	- - -	42 to 31	11 15 7¾ „	329 18 4¼	11 15 7¾ „	329 18 4¼	—	—
„ „ repaired	94	- - -	42 to 18	27 16 5¼ „	2,615 6 2	27 16 5¼ „	2,615 6 2	—	—
„ Work in hand	–	- - -	–	- -	131 17 –	- -	131 17 –	—	—
„ Returns	–	- - -	–	- -	42 18 1	- -	42 18 1	—	—
„ Stock in hand	–	- - -	–	- -	1 17 11	- -	1 17 11	—	—
				TOTAL - - - £.	4,738 15 –½	£.	4,468 3 5¾		
					4,468 3 5¾				
Difference—Cost of Manufacture in Excess of Rate Book Value				£.	270 11 6¾		£.	270 11 6¾	

CAPSTAN AND PUMP HOUSES.

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Timber, of sorts	– – –	254 5 3	
,, Castings, iron	42 1 4	22 9 1	
,, Forgings ,,	81 2 17	115 5 8	
,, Copper, of sorts	1 1 8¼	12 2 6	
	No.		
,, Boxes, pump	26	4 18 2	
,, Sundries	– – –	4 12 1	
			413 12 9
,, Labour	– – –	133 15 7	133 15 7
,, General expenditure	– – –	16 6 3	16 6 3
,, Per-centage on cost of produce	– – –	46 15 8	46 15 8
		TOTAL £.	610 10 3

WOOLWICH. *Cr.*

DESCRIPTION.	No.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Stocks, anchor, for anchors of 78 cwt.	10	23 1 3¼ each	230 13 –¼	15 – – each	150 – –	80 13 –¼	—
,, ,, ,, ,, 90 ,,	4	32 1 7 ,,	128 6 3½	19 5 – ,,	77 – –	51 6 3½	—
,, Windlass	1	67 8 7¼ ,,	67 8 7¼	67 8 7¼ ,,	67 8 7¼	—	—
,, Cleats, wood, belaying	479	– 3 –½ ,,	73 3 6	– 3 –½ ,,	73 3 6	—	—
,, Repairs	–	– – –	15 1 –	– – –	15 1 –	—	—
,, Work in hand	–	– – –	95 14 11	– – –	95 14 11	—	—
,, Returns	–	– – –	– 2 11	– – –	– 2 11	—	—
		TOTAL £.	610 10 3	£.	478 10 11¼		
			478 10 11¼				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	131 19 3¾		£.	131 19 3¾	

CHATHAM. *Dr.*

DESCRIPTION.	Value.	TOTAL.
	£. s. d.	£. s. d.
To Work in hand	796 18 10¼	
,, Timber, of sorts	141 3 9	
,, Forgings, iron	30 19 9	
,, Metal castings	1 5 7½	
,, Nails, iron	– 4 3	
,, Material for repairs	1 6 7	
		971 18 9¾
,, Labour	257 18 11	257 18 11
,, General expenditure	2 19 4	2 19 4
,, Per-centage on cost of produce	20 15 2¼	20 15 2¼
	TOTAL £.	1,253 12 3

CHATHAM. *Cr.*

DESCRIPTION.	No.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Stocks, anchor, for anchors of 74 cwt.	4	17 13 8 each	70 14 8½	15 – – each	60 – –	10 14 8½	—
,, ,, ,, ,, 110 ,,	4	26 2 6½ ,,	104 10 2¼	23 – – ,,	92 – –	12 10 2¼	—
,, Capstans	1	27 10 4½ ,,	27 10 4½	27 14 5 ,,	27 14 5	– –	– 4 –¾
,, Bars, capstan, fir	48	– 4 7¾ ,,	11 13 6	– 4 7¾ ,,	11 13 6	—	—
,, Buoys, wood, for experiment	3	– 7 4 ,,	1 2 –½	– 7 4 ,,	1 2 –½	—	—
,, Fenders, wood	2	1 7 9¾ ,,	2 15 7½	1 12 – ,,	3 4 –	– –	– 8 4½
,, Repairs, pumps, hand, wood	–	– – –	10 – 9¼	– – –	10 – 9¼	—	—
,, Work in hand	–	– – –	1,025 5 –¾	– – –	1,025 5 –¾	—	—
		TOTAL £.	1,253 12 3	£.	1,230 19 9½	23 4 10¾	– 12 5¼
			1,230 19 9½			– 12 5¼	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	22 12 5½		£.	22 12 5½	

CAPSTAN AND PUMP HOUSES—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Work in hand	12 17 2¼	
,, Timber, of sorts	8 – 8	
,, Iron forgings	– 7 8¼	
,, Sundries	– 5 10¼	
		21 11 4¾
,, Labour	48 8 8¼	48 8 8¼
,, General expenditure	3 12 11¾	3 12 11¾
,, Per-centage on cost of produce	3 13 10	3 13 10
Total £.		77 6 10¾

SHEERNESS. *Cr.*

DESCRIPTION.	No.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Bars, capstan, ash, reconverted	–	– – –	4 6 1¼	– –	4 6 1¼	—	—
,, Blocks, anvil	8	– 15 – each	6 – –	– 15 – each	6 – –	—	—
,, Repairs	–	– –	30 6 1¼	– –	30 6 1¼	—	—
,, Work in hand	–	– –	36 14 8¼	– –	36 14 8¼	—	—
Total £.			77 6 10¾	£.	77 6 10¾		

PORTSMOUTH. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Work in hand	339 3 9	
,, Timber, of sorts	81 17 1	
,, Wire, iron	– 6 2	
		421 7 –
,, Labour	171 12 4	171 12 4
,, General expenditure	5 7 11	5 7 11
,, Per-centage on cost of produce	18 10 9	18 10 9
Total £.		616 18 –

PORTSMOUTH. *Cr.*

DESCRIPTION.	No.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Drumheads	1	7 13 7½ each	7 13 7½	7 13 7½ each	7 13 7½	—	—
,, Pumps, wood, from 32 ft. to 14 ft.	509 feet. *No.*	– 7 7¼ foot	193 15 11½	– 5 3½ foot	134 13 5	59 2 6½	—
,, Nozzles, pump	20	– 1 1½ each	1 2 –	– 1 1½ each	1 2 –	—	—
,, Boxes ,,	6	– 2 2½ ,,	– 13 2½	– 2 2½ ,,	– 13 2½	—	—
,, Repairs	–	– –	– 13 1½	– –	– 13 1½	—	—
,, Work in hand	–	– –	399 12 11	– –	399 12 11	—	—
,, Returns	–	– –	13 7 2	– –	13 7 2	—	—
Total £.			616 18 –	£.	557 15 5½		
			557 15 5½				
Difference—Cost of Manufacture in Excess of Rate Book Value £.			59 2 6½		£.	59 2 6½	

CAPSTAN AND PUMP HOUSES—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Work in hand	162 11 1	
„ Timber of sorts	424 4 9	
„ Iron forgings, nails, &c.	98 14 1	
„ Sundries	39 8 7	
„ Labour	416 16 –	724 18 6
„ General expenditure	22 7 4	416 16 –
„ Per-centage on cost of produce	95 12 11	22 7 4
		95 12 11
Total £.		1,259 14 9

DEVONPORT. *Cr.*

DESCRIPTION.	No.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Stocks, anchor, for anchors of 85 to 94 cwt.	5	22 2 8 each	110 13 4¼	18 – – each	90 – –	20 13 4¼	—
„ „ „ „ 95 cwt.	9	25 18 10¾ „	233 10 1½	21 10 – „	193 10 –	40 – 1½	—
Ft. in. Ft. in.							
„ Tops, 23·4×13·4	2	43 7 1 „	86 14 2	43 7 1 „	86 14 2	—	—
„ „ 20·7×12·5	1	32 14 9¼ „	32 14 9¼	31 – – „	31 – –	1 14 9¼	—
„ „ 23·4×12·0	2	35 4 –¾ „	70 8 1¾	35 4 –¾ „	70 8 1¾	—	—
„ „ 16·0× 8·8	2	19 10 4 „	39 – 8	19 10 4 „	39 – 8	—	—
„ „ 13·8× 7·6	1	16 1 5½ „	16 1 5½	16 1 5½ „	16 1 5½	—	—
„ Buoys, target	5	2 11 5½ „	12 17 4	2 11 5½ „	12 17 4	—	—
„ Staves „	50	– 1 10 „	4 11 9	– 1 10 „	4 11 9	—	—
„ Paddle boards, 2,025 feet	212	– – 11⅝ foot	99 18 4·	– 1 6 foot	151 17 6	– –	51 19 2
„ Beams, trawl	1	7 3 5½ each	7 3 5½	7 3 5½ each	7 3 5½	—	—
„ Sundries	–	– – –	105 18 1	– –	105 18 1	—	—
„ Repairs, tops, of sizes	–	– – –	232 10 8½	– –	232 10 8½	—	—
„ Work in hand	–	– – –	207 12 4¾	– –	207 12 4¾	—	—
Total £.			1,259 14 9	£.	1,249 5 8	62 8 3	51 19 2
			1,249 5 8			51 19 2	
Difference—Cost of Manufacture in Excess of Rate Book Value £.			10 9 1	£.		10 9 1	

PEMBROKE. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Work in hand	342 – 11	
„ Materials	23 9 1	
„ Labour	158 14 1	365 10 –
„ General expenditure	17 18 9	158 14 1
„ Per-centage on cost of produce	5 3 6	17 18 9
		5 3 6
Total £.		547 6 4

PEMBROKE. *Cr.*

DESCRIPTION.	No.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Capstans, wood	1	55 16 3 each	55 16 3	44 17 9 each	44 17 9	10 18 6	—
„ Blocks, treble, 17 inches, without shivers	1	1 2 1 „	1 2 1	1 2 1 „	1 2 1	—	—
„ Work in hand, capstans	5	– – –	490 8 –	– – –	490 8 –	—	—
Total £.			547 6 4	£.	536 7 10		
			536 7 10				
Difference—Cost of Manufacture in Excess of Rate Book Value £.			10 18 6	£.		10 18 6	

JOINERS' AND WHEELWRIGHTS' SHOPS.

DEPTFORD. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
Joiners' Shop:	*Ft.*	£. s. d.	£. s. d.
To Work in hand	–	3 9 –	
„ Mahogany, of sorts	6,561	192 5 4	
„ Fir „	7,252	73 7 4	
„ Oak „	1,365	36 3 4	
„ Teak „	261	9 13 7	
„ Deals „	3,816	21 14 6	
	No.		
„ Locks	324	31 17 9	
„ Petty stores, nails, &c.	–	24 12 10	
			393 3 8
„ Labour	–	259 18 4	259 18 4
„ General expenditure	–	59 13 6	59 13 6
„ Per-centage on cost of produce	–	55 4 5	55 4 5
		Total £.	767 19 11
Wheelwrights' Shop:	*Ft.*		
To Timber, of sorts	157¾	5 14 7	
	No.		
„ Spars, Norway	28	1 18 –	
„ Treenails, oak	94	– 12 9	
	Cwt. qrs. lbs.		
„ Forgings, iron	4 2 12	9 9 –	
„ Petty stores	–	– 9 2	
			18 3 6
„ Labour	–	8 8 1	8 8 1
„ Per-centage on cost of produce	–	2 13 2	2 13 2
		Total £.	29 4 9

DEPTFORD. *Cr.*

DESCRIPTION.	No.	Feet.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
Joiners' Shop:			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Boxes, pouch	49	–	– 8 6½ each	20 19 –	– 12 6 each	30 12 6	—	9 13 6
„ Cases, packing, of sizes	23	969	– – 5½ foot	22 10 8¾	– – 4 foot	16 3 1	6 7 7¾	—
„ Coffins	1	–	1 4 4½ each	1 4 4½	1 4 4½ each	1 4 4½	—	—
„ Desks, mahogany	5	–	17 – 5¼ „	85 2 2	17 – 5¼ „	85 2 2	—	—
„ Drawers, mahogany, portable	57 sets	–	4 4 6¼ set	240 18 11	4 10 – set	256 10 –	–	15 11 1
„ Library „	1	–	4 5 5 each	4 5 5	4 5 5 each	4 5 5	—	—
„ Racks, plate	14	–	– 9 10½ „	6 18 5	– 9 10½ „	6 18 5	—	—
„ „ book	28	–	– 9 1 „	12 13 11	– 9 1 „	12 13 11	—	—
„ Safes, meat	1	–	2 3 6 „	2 3 6	2 3 6 „	2 3 6	—	—
„ Stools, office	2	–	– 10 11 „	1 1 10	– 12 – „	1 4 –	–	– 2 2
„ Tables, mahogany, dining, telescope	2	–	19 6 3½ „	38 12 7	19 6 3½ „	38 12 7	—	—
„ „ „ Royal Victualling Yd.	1	–	4 5 –¾ „	4 5 –¾	4 5 –¾ „	4 5 –¾	—	—
Prepared by Machinery:								
Ins. Ins.								
„ Battens, shelf, ⅝ × 2¾	–	2,000	– 5 6½ 100 ft.	5 11 –	– 5 6½ 100 ft.	5 11 –	—	—
„ „ grating, ⅝ × 2½	–	4,200	– 19 1¾ „	40 4 3¼	– 19 1¾ „	40 4 3¼	—	—
„ „ „ ½ × 2½	–	460	– 5 7½ „	1 5 11¼	– 5 7½ „	1 5 11¼	—	—
„ „ dunnage, 1½ × 1¼	–	700	– 7 5¼ „	2 12 –¾	– 7 5¼ „	2 12 –¾	—	—
„ Cants, cabin, 6 × 3	–	159	1 18 10 „	3 1 9¼	1 18 10 „	3 1 9¼	—	—
„ Coaks, 5 × 3	24	–	– – 7¾ each	– 15 5	– – 7¾ each	– 10 6	– 4 11	—
„ Deals, spruce, planed one side	500	6,000	– – 3¾ 100 ft.	– 19 3	– – 3¾ 100 ft.	– 19 3	—	—
„ „ „ „ both sides	969	23,256	– – 2¼ „	2 7 9	– – 2¼ „	2 7 9	—	—
„ „ deck „ one side	–	3,703	– – 7 „	1 2 –	– – 7 „	1 2 –	—	—
Ins. Ins.								
„ Door stops, 2 × 2	–	316	1 4 11¾ „	3 18 11	1 4 11¾ „	3 18 11	—	—
„ Fillet for bulkhead, 1½ × 1½	–	5,567	– 6 9½ „	18 17 8	– 6 9½ „	18 17 8	—	—
„ Ledges, grating, 2½ × 3	–	130	1 2 9 „	1 9 7¼	1 2 9 „	1 9 7¼	—	—
„ „ „ 4 × 2½	–	175	1 – –½ „	1 15 1	1 – –½ „	1 15 1	—	—
„ Moulding, boss	–	1,400	– 13 5¼ „	9 8 1	– 13 5¼ „	9 8 1	—	—
„ „ crown	–	400	– 12 7 „	2 10 4	– 12 7 „	2 10 4	—	—
Ins. Ins.								
„ Rails, hammock, 2½ × 3	–	448	1 6 5 „	5 18 3	1 6 5 „	5 18 3	—	—
„ Runners, for bulkheads, 1 × 2	–	1,080	– 14 –½ „	7 11 9½	– 14 –½ „	7 11 9½	—	—
„ Repairs	–	–	– – –	57 3 8¾	– – –	57 3 8¾	—	—
„ Work in hand	–	–	– – –	160 11 1	– – –	160 11 1	—	—
			Total £.	767 19 11		£. 786 14 1¼	6 12 6¾	25 6 9
						767 19 11		6 12 6¾
Difference—Cost of Manufacture Less than Rate Book Value						£. 18 14 2¼	£.	18 14 2¼
Wheelwrights' Shop:								
By Reels, hose, for fire-engines	3	–	7 5 6¼ each	21 16 7¼	7 5 6¼ each	21 16 7¼	—	—
„ Ladders, wood, 20 feet	3	–	– 17 5¼ „	2 12 4	1 – – „	3 – –	–	– 7 8
„ „ „ 15 „	1	–	– 13 5¾ „	– 13 5¾	– 12 6 „	– 12 6	– – 11¾	—
„ Rakes, wood, with handles	24	–	– 2 5½ „	2 18 10	– 2 8 „	3 4 –	– –	– 5 2
„ Mallets, wood	3	–	– 4 5½ „	– 13 4½	– 4 5½ „	– 13 4½	—	—
„ Beetles, wood	3	–	– 3 4½ „	– 10 1½	– 3 4½ „	– 10 1½	—	—
			Total £.	29 4 9		£. 29 16 7¼	– – 11¾	– 12 10
						29 4 9		– – 11¾
Difference—Cost of Manufacture Less than Rate Book Value						£. – 11 10¼	£.	– 11 10¼

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
Joiners' Shop:	*Feet.*	£. s. d.	£. s. d.
To Work in hand	- - -	91 12 -	
„ Mahogany, of sorts	3,319	110 12 2	
„ Fir „	6,100	82 7 11	
„ Oak „	10	1 - 4	
„ Elm „	208	6 19 8	
„ Deals „	*No.* 456	47 6 7	
„ Iron nails, screws, &c.	- - -	16 12 1	
„ Copper „ „ „	- - -	3 8 4	
„ Metal „ „ „	- - -	- 8 8	
	Cwt. qrs. lbs.		
„ Hair, horse	6 1 12	22 13 8	
„ Leather, cloth	*Yards.* 132	15 8 3	
„ Locks	*No.* 117	10 8 3	
„ Sundries	- - -	229 7 10	
			638 5 9
„ Labour	- - -	490 18 11	490 18 11
„ General expenditure	- - -	44 2 9	44 2 9
„ Per-centage on cost of produce	- - -	113 7 10	113 7 10
		Total - - - £.	1,286 15 3
Wheelwrights' Shop:	*Feet.*		
To Work in hand	- - -	96 3 11	
„ Timber, of sorts	804	34 8 1	
	Cwt. qrs. lbs.		
„ Forgings, iron, of sorts	7 3 20	14 11 7	
„ Paint	- - -	4 1 5	
„ Nails and rings, iron	0 3 3	1 15 9	
„ Leather	1 0 10	10 18 2	
„ Sundries	- - -	5 4 3	
			167 3 2
„ Labour	- - -	71 10 11	71 10 11
„ General expenditure	- - -	6 19 1	6 19 1
„ Per-centage on cost of produce	- - -	24 11 4	24 11 4
		Total - - - £.	270 4 6

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

WOOLWICH. *Cr.*

DESCRIPTION.	No.	Feet.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
JOINERS' SHOP:			£. s. d.	£. s. d.	£. s. d.	£ s. d.	£. s. d.	£. s. d.
By Benches, joiners'	12	–	1 16 1 each	21 12 11¼	1 10 10 each	18 10 1	3 2 10¼	—
,, Blinds, window	170	3,735	– – 3½ foot	52 6 5¼	– – 6 foot	92 7 6	– –	40 1 –½
,, ,, sun	2	–	1 2 1½ each	2 4 3¼	1 2 1½ each	2 4 3¼	—	—
,, Bittacle stands with pillars, 3ft. 9in. by 1 ft. 4½ in. diameter	2	–	12 17 4½ ,,	24 14 9	11 12 6 ,,	23 5 –	1 9 9	—
,, Boards, order	25	–	– – 7¼ ,,	– 15 –¼	– – 7¼ ,,	– 15 –½	—	—
,, ,, drawing	6	–	– 10 5½ ,,	3 2 9½	– 10 5½ ,,	3 2 9½	—	—
,, Boxes, chart	1	–	1 10 8½ ,,	1 10 8½	1 10 8½ ,,	1 10 8½	—	—
,, ,, compass card	6	–	– 15 11 ,,	4 15 6¼	– 15 11 ,,	4 15 6¼	—	—
,, ,, for Massie's log	40	–	– 2 5¾ ,,	4 19 4¼	– 2 3¼ ,,	4 10 10	– 8 6¼	—
,, ,, money, with 4 trays and 100 compartments	1	–	3 15 9½ ,,	3 15 9½	3 15 9½ ,,	3 15 9½	—	—
,, Cases, packing, planed	3	28	– – 9¾ foot	1 2 7¾	– – 5 foot	– 11 8	– 10 11¾	—
,, ,, ,, rough	81	4,361	– – 3½ ,,	64 19 6¾	– – 4 ,,	72 13 8	– –	7 14 1¼
,, Chests, arm	10	–	1 12 2 each	16 1 7	1 6 10 each	13 8 4	2 13 3	—
,, ,, seamen's	12	–	1 4 –⅜ ,,	14 8 10	1 4 –⅜ ,,	14 8 10	—	—
,, ,, plate, small	8	–	– 17 4 ,,	6 18 7¼	– 17 4 ,,	6 18 7¼	—	—
,, ,, store, with trays	6	–	2 12 1½ ,,	15 12 9	1 10 – ,,	9 – –	6 12 9	—
,, Cisterns, wood	1	–	– 12 5½ ,,	– 12 5½	– 12 5½ ,,	– 12 5½	—	—
,, Cushions, hair, covered with damask	5	18½	– 4 4⅜ foot	4 1 5	– 4 4⅜ foot	4 1 5	—	—
,, Dam, for fire-engine	1	–	– 11 – each	– 11 –	– 11 – each	– 11 –	—	—
,, Frames for bow-lights, 1 ft. 4 in. high, 10 in. square	2	–	– 19 5¼ ,,	1 18 10½	– 19 5¼ ,,	1 18 10½	—	—
,, Frames for bow-lights, 1 ft. 8 in. high, 1 ft. 2 in. square	2	–	1 16 10 ,,	3 13 8¼	1 16 10 ,,	3 13 8¼	—	—
,, Safes, meat, with two compartments	3	–	3 7 8 ,,	7 3 –	3 7 8 ,,	7 3 –	—	—
,, Slates, log, double	12	–	– 16 6½ ,,	9 18 3½	– 15 7½ ,,	9 7 6	– 10 9¼	—
,, Squabs, hair, covered with leather	47	496¾	– 3 6 foot	86 18 9¾	– 3 6 foot	86 18 9¾	—	—
,, Stands, bittacle, mahogany pillar	2	–	1 16 2 each	3 12 4	2 10 – each	5 – –	–	1 7 8
,, Stools, seamen's	140	–	– 10 7¼ ,,	74 3 7½	– 11 9½ ,,	82 11 4	–	8 7 8½
,, ,, office	19	–	– 12 1½ ,,	11 9 9¾	– 10 2 ,,	9 13 2	1 16 7¾	—
,, ,, camp	23	–	– 9 11¾ ,,	11 9 6½	– 9 11¾ ,,	11 9 6½	—	—
,, Tables, chart	1	–	40 4 8 ,,	40 4 8	40 4 8 ,,	40 4 8	—	—
,, ,, dining, mahogany, telescope	5	–	13 – 7¾ ,,	65 3 2½	13 – 4 ,,	65 1 7	– 1 7½	—
,, ,, ,, ,, for iron legs	6	–	3 14 10¾ ,,	22 9 5¼	3 10 1½ ,,	21 – 9	1 8 8¼	—
,, ,, writing, mahogany	1	–	2 11 7¼ ,,	2 11 7¼	2 11 7¼ ,,	2 11 7¼	—	—
,, ,, fir	4	–	– 12 11 ,,	2 11 8½	– 12 11 ,,	2 11 8½	—	—
,, ,, seamen's	76	–	1 – 10¼ ,,	79 5 4½	– 18 2 ,,	69 – 1	10 5 3½	—
,, Trays and stands, butlers'	8	–	1 1 1 ,,	8 8 9	1 1 1 ,,	8 8 9	—	—
,, Wheels, steering, double	1	–	56 7 2¾ ,,	56 7 2¾	56 7 2¾ ,,	56 7 2¾	—	—
,, ,, ,, ,,	2	–	33 16 7 ,,	67 13 2¼	33 16 7 ,,	67 13 2¼	—	—
,, ,, ,, treble	1	–	84 16 2 ,,	84 16 2	84 16 2 ,,	84 16 2	—	—
,, Sundries	–	–	– – –	34 17 1½	– – –	34 17 1½	—	—
,, Repairs	–	–	– – –	328 3 7¼	– – –	328 3 7¼	—	—
,, Work in hand	–	–	– – –	30 9 11	– – –	30 9 11	—	—
,, Returns	–	–	– – –	8 18 10	– – –	8 18 10	—	—
			TOTAL £.	1,286 15 3	£.	1,315 4 7¾	29 1 1½	57 10 6¼
						1,286 15 3		29 1 1½
Difference—Cost of Manufacture Less than Rate Book Value £.						28 9 4¾	£.	28 9 4¾
WHEELWRIGHTS' SHOP:								
By Reels, hose, for engines	3	–	9 14 4 each	29 3 –	9 14 4 each	29 3 –	—	—
,, Trucks, boiler	2	–	73 14 7½ ,,	147 9 3	73 14 7½ ,,	147 9 3	—	—
,, ,, hand	1	–	7 1 1 ,,	7 1 1	7 1 1 ,,	7 1 1	—	—
,, Barrows ,,	12	–	1 13 1¼ ,,	19 17 2¼	1 1 5 ,,	12 17 –	7 – 2¼	—
,, Carts, hand, wheels 3 ft. diameter	1	–	9 9 9 ,,	9 9 9	9 9 9 ,,	9 9 9	—	—
,, ,, ,, spring, wheels 3 ft. 9 in. diameter	1	–	7 17 11¼ ,,	7 17 11¼	7 17 11¼ ,,	7 17 11¼	—	—
,, Ladders, wood	7	–	1 2 5 ,,	7 16 11¼	1 10 3¾ ,,	10 11 10	–	2 14 10¾
,, Squeegees, with handles	140	–	– 2 10½ ,,	19 18 10½	– 2 8 ,,	18 13 4	1 5 6½	—
,, Troughs, grindstone	1	–	1 5 3¾ ,,	1 5 3¾	1 5 3¾ ,,	1 5 3¾	—	—
,, Repairs	–	–	– – –	20 5 2	– – –	20 5 2	—	—
			TOTAL £.	270 4 6	£.	264 13 8	8 5 8¾	2 14 10¾
				264 13 8			2 14 10¾	
Difference—Cost of Manufacture in Excess of Rate Book Value £				5 10 10		£.	5 10 10	

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

CHATHAM. *Dr.*

DESCRIPTION.	Value.	Total.
JOINERS' SHOP:	£. s. d.	£. s. d.
To Work in hand	10 10 1¼	
„ Timber, of sorts	545 14 -¼	
„ Copper „	9 9 3¼	
„ Metal „	66 9 -½	
„ Iron „	15 1 10½	
„ Washstands, iron	72 9 -	
„ Hinges, brass and iron	6 8 6¼	
„ Legs, iron, for stools and tables	13 19 5	
„ Locks, of sorts	24 18 3¼	
„ Screws, iron	12 11 3	
„ „ metal	5 16 10½	
„ Paint	2 3 8¼	
„ Sundries	35 17 5½	
		821 8 9¼
„ Labour	618 18 11½	618 18 11½
„ General Expenditure	47 16 5	47 16 5
„ Per-centage on cost of produce	146 9 6¾	146 9 6¾
TOTAL £.		1,634 13 8½
WHEELWRIGHTS' SHOP:		
To Work in hand	289 12 6	
„ Timber, of sorts	28 18 6¼	
„ Castings, iron	3 10 5¼	
„ Forgings „	24 10 9¼	
„ Castings, metal	1 9 10¾	
„ Wheels, light	35 10 -	
„ Sundries	3 - 8¾	
		386 12 10¼
„ Labour	69 18 7	69 18 7
„ General expenditure	- 9 5	- 9 5
„ Per-centage on cost of produce	12 8 -¾	12 8 -¾
TOTAL £.		469 8 11

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

CHATHAM. *Cr.*

DESCRIPTION.	No.	Feet.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
JOINERS' SHOP:			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Benches, joiners'	9	–	2 11 1 each	22 19 8	2 10 – each	22 10 –	– 9 8	
„ Bed places, mahogany, with drawers	2	–	5 9 10 „	10 19 8	5 9 10 „	10 19 8		
„ Bittacles, circular	4	–	7 16 4½ „	31 5 6¼	9 10 – „	38 – –	–	6 14 5¾
„ Blinds, window, with rollers	12	–	– 15 3 „	9 3 1½	– 15 3 „	9 3 1½		
„ Boards, moulding, scouring, &c.	62	–	– 6 9¾ „	21 2 5½	– 6 9¾ „	21 2 5½		
„ Book shelves	46	–	– 11 –½ „	25 8 8	– 11 –½ „	25 8 8		
„ „ case	1	–	24 16 11¼ „	24 16 11¼	24 16 11¼ „	24 16 11¼		
„ Boxes, muster, ticket	24	–	– 6 3¼ „	7 10 9½	– 6 3¼ „	7 10 9½		
„ „ despatch	1	–	– 14 11 „	– 14 11	– 14 11 „	– 14 11		
„ „ taps and dies	1	–	1 9 2¾ „	1 9 2¾	1 9 2¾ „	1 9 2¾		
„ „ hammock	6	–	12 3 6¼ „	73 1 2	12 3 6¼ „	73 1 2		
„ Buffet	1	–	6 18 5 „	6 18 5	6 18 5 „	6 18 5		
„ Cases, pendulum	14	–	– 12 1¾ „	8 10 –	– 12 1¾ „	8 10 –		
„ „ target, levers	6	–	– 18 1¼ „	5 8 8¼	– 18 1¼ „	5 8 8¼		
„ „ packing, copper	30	818	– – 6½ foot	21 19 3¾	– – 6½ foot	21 19 3¾		
„ „ „ furniture	74	4,214	– – 4 „	69 9 2½	– – 4 „	69 9 2½		
„ Chests, tool, large	12	–	1 11 7 each	18 19 1½	1 8 – each	16 16 –	2 3 1¼	
„ „ „ small	12	–	– 14 7¼ „	8 15 4¼	– 14 7¼ „	8 15 4¼		
„ „ store	1	–	4 12 3 „	4 12 3	4 12 3 „	4 12 3		
„ Chairs, office	2	–	1 8 2½ „	2 16 4½	1 14 – „	3 8 –	–	– 11 7¼
„ Closets, compass, card, large	2	–	3 16 3¾ „	7 12 7½	3 16 3¾ „	7 12 7½		
„ Coops, poultry, under 6 ft.	4	–	5 6 3½ „	21 5 1½	1 19 – „	7 16 –	13 9 1½	
„ Frames, cot	61	–	– 3 6 „	10 13 –½	– 3 6 „	10 13 6	–	– 5½
„ Drawers, mahogany, portable	28 sets	–	5 10 4½ set	154 11 –¼	4 10 – set	126 – –	28 11 –¼	
„ Pulpits	1	–	4 9 8 each	4 9 8	3 18 – each	3 18 –	– 11 8	
„ Pens, sheep	2	–	5 10 10 „	11 1 8	5 10 10 „	11 1 8		
„ Reels, twine	12	–	– 1 3½ „	– 15 6	– 1 3½ „	– 15 6		
„ Seats, mahogany, for sick bay, with reversible backs.	4	–	2 8 2½ „	9 12 10½	2 8 2½ „	9 12 10½		
„ Stands, music	12	–	2 5 3½ „	27 3 6¾	2 5 3½ „	27 3 6¾		
„ „ arm, circular	2	–	2 15 5¾ „	5 10 11¾	2 15 5¾ „	5 10 11¾		
„ „ water closet, and dinner trays	212	–	– 3 4¼ „	35 10 6¼	– 3 4¼ „	35 10 6¼		
„ „ wash, mahogany	7	–	3 12 1¾ „	25 5 –½	3 12 1¾ „	25 5 –½		
„ „ „ iron, fitted with mahogany shelves.	84	–	1 9 7 „	124 5 7¼	1 9 7 „	124 5 7¼		
„ Stools, office	38	–	– 9 7½ „	18 5 4½	– 12 – „	22 16 –	–	4 10 7½
„ „ camp	44	–	– 9 8½ „	21 7 3¾	– 9 8½ „	21 7 3¾		
„ „ seamen's	68	–	– 18 2½ „	61 16 6½	– 18 2½ „	61 16 6½		
„ „ school, mahogany	8	–	1 7 8½ „	11 1 7¼	1 7 8½ „	11 1 7¼		
„ Tables, amputation	1	–	3 9 4½ „	3 9 4½	3 9 4½ „	3 9 4½		
„ „ dining, telescope	5	–	17 9 10¼ „	87 9 3	9 17 5 „	49 7 –	38 2 3	
„ „ „ oval	1	–	13 17 3½ „	13 17 3½	13 17 3½ „	13 17 3½		
„ „ „ for iron legs	2	–	11 – 7¾ „	22 1 3¼	4 10 – „	9 – –	13 1 3¼	
„ „ hanging	47	–	– 15 7 „	36 12 11	– 10 – „	23 10 –	13 2 11	
„ „ pedestal, large	5	–	10 16 2¼ „	54 – 11½	10 15 10 „	53 19 2	– 1 9½	
„ „ sick bay	1	–	2 17 6¾ „	2 17 6¾	2 17 6¾ „	2 17 6¾		
„ „ school, mahogany	4	–	5 2 –¼ „	20 8 1¾	1 5 1 „	5 – 4	15 7 9¾	
„ „ side, or watch	4	–	3 6 4 „	13 5 4¼	3 6 4 „	13 5 4¼		
„ „ seamen's	36	–	1 – 4 „	36 11 8¾	1 – 4 „	36 11 8¾		
„ „ sofa	5	–	4 9 11½ „	22 9 10½	4 5 2 „	21 5 10	1 4 –½	
„ Wheels, steering, single	1	–	16 4 8½ „	16 4 8½	12 10 – „	12 10 –	13 14 8½	
„ „ „ double	4	–	45 1 2 „	180 4 7¼	34 10 – „	138 – –	42 4 7¼	
„ Sundries	–	–	– – –	24 13 5½	– – –	24 13 5½		
„ Repairs and alterations	–	–	– – –	150 9 9½	– – –	150 9 9½		
„ Work in hand	–	–	– – –	23 8 5¾	– – –	23 8 5¾		
			TOTAL £.	1,634 13 8½	£.	1,474 6 10¾	172 3 11¾	11 17 2
				1,474 6 10¾			11 17 2	
Difference—Cost of Manufacture in Excess of Rate Book Value £.				160 6 9¾		£.	160 6 9¾	
WHEELWRIGHTS' SHOP:								
By Barrows, wheel	15	–	1 11 –¼ each	23 5 5½	1 1 – each	15 15 –	7 10 5¼	
„ Beetles, wood, large	60	–	– 3 9¾ „	11 9 2	– 3 9¾ „	11 9 2		
„ Flappers, wood	24	–	– 4 – „	4 15 11½	– 4 – „	4 15 11½		
„ Handspikes, iron shod	12	–	– 4 9½ „	2 17 7½	– 3 3 „	1 19 –	– 18 7½	
„ Ladders, wood	6	–	1 3 4¾ „	7 – 4¾	– 14 4 „	4 6 –	2 14 4¾	
„ Poles, lance	7	–	– 9 – „	3 2 10¾	– 9 – „	3 2 10¾		
„ Reels, hose, for engines	6	–	10 14 9½ „	64 8 9¼	10 14 9½ „	64 8 9¼		
„ Trucks, braziers'	1	–	1 7 1 „	1 7 1	1 7 1 „	1 7 1		
„ „ for iron plates	2	–	7 17 –½ „	15 14 1¼	7 17 –½ „	15 14 1¼		
„ Troughs, grindstone	2	–	1 3 7½ „	2 7 2½	– 12 9 „	1 5 6	1 1 8½	
„ Work in hand	–	–	– – –	333 – 3½	– – –	333 – 3½		
			TOTAL £.	469 8 11	£.	457 3 9¼		
				457 3 9¼				
Difference—Cost of Manufacture in Excess of Rate Book Value £.				12 5 1¾		£.	12 5 1¾	

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
Joiners' Shop:	*Feet.*	£. s. d.	£. s. d.
To Work in hand		23 12 8¼	
,, Stock ,,		395 6 11	
,, Timber, of sorts	43	13 9 11	
,, Plank ,,	1,214	37 13 1	
,, Board ,,	37,294	508 6 2	
,, Deals, spruce	3,690	27 19 11	
,, Iron, of sorts		71 6 –	
,, Metal ,,		91 7 6	
,, Sundries		253 15 5¾	
			1,422 17 8
,, Labour		499 – 9	499 – 9
,, General expenditure		58 – 3¾	58 – 3¾
,, Per-centage on cost of produce		114 6 3½	114 6 3½
		Total £.	2,094 5 –¼
Wheelwrights' Shop:			
To Work in hand		5 15 1	
,, Stock ,,		23 4 –	
,, Timber, of sorts	99	26 4 11½	
,, Plank ,,	362	10 12 1¾	
,, Board ,,	1,173	21 18 9½	
,, Deals, spruce	409	3 9 3½	
,, Brushes, scrubbing	No. 156	24 2 1	
	Cwt. qrs. lbs.		
,, Castings, iron	20 0 7	10 5 7½	
,, Forgings, ,,	9 1 19	19 – 6¼	
,, Sundries		2 7 7½	
			147 – 1½
,, Labour		29 19 1	29 19 1
,, General expenditure		3 5 9	3 5 9
,, Per-centage on cost of produce		14 9 10¼	14 9 10¼
		Total £.	194 14 9¾

SHEERNESS. *Cr.*

DESCRIPTION.	No.	Feet.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
Joiners' Shop			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Baths for engineers	2	–	5 14 2 each	11 8 4	5 14 2 each	11 8 4	—	—
,, Bedsteads, fir	21	–	1 9 9¾ ,,	31 6 1½	1 15 – ,,	36 15 –	– –	5 8 10½
,, Blinds, window	56	–	– 8 2¼ ,,	22 18 10¼	– 8 2¼ ,,	22 18 10¼	—	—
,, Book shelves, double, mahogany	87	–	– 8 7¼ ,,	37 8 9¾	– 8 7¼ ,,	37 8 9¾	—	—
,, Boxes, cartouch	72	–	– 8 4 ,,	30 – –	– 8 4 ,,	30 – –	—	—
,, ,, percussion cap, 4th rate	1	–	8 19 2½ ,,	8 19 2½	2 9 8 ,,	2 9 8	6 9 6½	—
,, ,, ,, 6th do.	1	–	2 17 7½ ,,	2 17 7½	1 19 6 ,,	1 19 6	– 18 1½	—
,, ,, tube 4th do.	1	–	1 17 9¼ ,,	1 17 9¼	1 17 9¼ ,,	1 17 9¼	—	—
,, ,, despatch	1	–	4 1 6 ,,	4 1 6	4 1 6 ,,	4 1 6	—	—
,, ,, log	3	–	– 2 7 ,,	– 7 9	– 2 7 ,,	– 7 9	—	—
,, ,, pouch	34	–	– 15 3¼ ,,	25 19 2¼	– 12 6¼ ,,	21 5 –	4 14 2¼	—
,, ,, Armstrong shot, 12-pounders	4	–	– 15 2 ,,	3 – 8¼	– 15 2 ,,	3 – 8¼	—	—
,, ,, ,, 20 ,,	10	–	– 13 1¼ ,,	6 11 –¼	– 13 1¼ ,,	6 11 –¼	—	—
,, ,, signal	6	–	– 18 10 ,,	5 12 11¾	1 3 9 ,,	7 2 6	– –	1 9 6¼
,, ,, taps and dies	3	–	1 12 5 ,,	4 17 3	1 12 5 ,,	4 17 3	—	—
,, Cases, packing, planed	–	17½	– – 6¼ per ft.	– 9 1	– – 5 per ft.	– 7 3½	– 1 9½	—
,, ,, rough	–	293	– – 3½ ,, ,,	4 3 5¼	– – 4 ,, ,,	4 17 8	– –	– 14 2¾
,, Chests, linen	2	–	1 7 4½ each	2 14 9	1 7 4½ each	2 14 9	—	—
,, Coffins, elm	4	–	1 – 7 ,,	4 2 4½	1 0 7 ,,	4 2 4½	—	—
,, ,, mahogany, 3 ft. 4 in. long	1	–	– 9 9 ,,	– 9 9	– 9 9 ,,	– 9 9	—	—
,, Coops, poultry	3	–	1 14 5 ,,	5 3 3½	1 19 – ,,	5 17 –	– –	– 13 8½
,, Cushions, stuffed with inferior hair, and covered with American cloth	–	675½	– 5 – per ft.	168 12 5¼	– 5 9 per ft.	168 12 5¼	—	—
,, Desks, writing, mahogany	1	–	1 13 1¼ each	1 13 1¼	1 13 1¼ each	1 13 1¼	—	—
,, ,, ,, single, fir	14	–	– 10 2½ ,,	7 2 11	– 10 2½ ,,	7 2 11	—	—
,, Drawers, case, mahogany	1	–	6 8 10¼ ,,	6 8 10¼	6 8 10¼ ,,	6 8 10¼	—	—
,, Forms, fir	17	68	– 4 5 ,,	3 14 11¾	– 5 – ,,	4 5 –	– –	– 10 –¼
,, Ladders, wood	2	42	1 8 6 ,,	2 17 –¼	1 1 – ,,	2 2 –	– 15 –¼	—
,, Pantries, mahogany, with 3 drawers, 4 ft. × 3 ft. 3 in. × 2 ft.	2	–	5 4 10½ ,,	10 9 9¼	5 6 – ,,	10 12 –	– –	– 2 2¾
,, Pantries, mahogany, with 6 drawers, 4 ft. × 3 ft. 1 in. × 1 ft. 6 in.	2	–	5 9 – ,,	10 18 –	5 6 – ,,	10 12 –	– 6 –	—
,, Pantries, mahogany, with 6 drawers, 4 ft. 2 in. × 3 ft. 3 in. × 1 ft. 10 in.	2	–	6 11 8½ ,,	13 3 4¾	5 6 – ,,	10 12 –	2 11 4¾	—
,, Pillars, bittacle, with urn complete	1	–	14 1 4¼ ,,	14 1 4¼	14 1 4¼ ,,	14 1 4¼	—	—
,, ,, ,, in two parts, without urn	1	–	11 19 9¾ ,,	11 19 9¾	11 19 9¾ ,,	11 19 9¾	—	—

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

SHEERNESS. *Cr.*—continued.

DESCRIPTION.	No.	Feet.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
JOINERS' SHOPS—*continued.*			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Plugs, deck, fir	5,200	–	– – 6 per 100	1 6 8	– – 7 per 100	1 10 4	– – –	– 3 8
,, ,, ,, oak	8,415	–	– 1 8¼ ,,	7 1 11	– 1 1 ,,	4 11 2	2 10 9	—
,, Press, with drawers and folding doors	1	–	10 6 –¼ each	10 6 –¼ each	10 6 –¼ each	10 6 –¼	—	—
,, Pens, sheep	2	–	4 15 6½ ,,	9 11 1½	4 13 9 ,,	9 7 6	– 3 7½	—
,, Safes, meat, fir, with zinc panels	23	–	1 8 7½ ,,	32 18 4½	1 8 7½ ,,	32 18 4½	—	—
,, Screens, covered with kersey	2	–	2 18 –¾ ,,	5 16 1½	2 18 –¾ ,,	5 16 1½	—	—
,, ,, for ashes	1	–	2 4 3¾ ,,	2 4 3¾	2 4 3¾ ,,	2 4 3¾	—	—
,, Stands, mahogany, for butlers' trays	25	–	– 6 6 ,,	8 2 8¼	– 6 6 ,,	8 2 8¼	—	—
,, ,, wash, iron, mounted with wood	30	–	1 10 7½ ,,	45 18 9¼	1 14 – ,,	51 – –	– – –	5 1 2¾
,, ,, wash, mahogany	2	–	2 5 4 ,,	4 10 8½	2 5 4 ,,	4 10 8½	—	—
,, ,, ,, fir	1	–	1 2 4¾ ,,	1 2 4¾	1 2 4¾ ,,	1 2 4¾	—	—
,, Slates, log	50	–	– 11 6 ,,	28 15 8	– 15 8 ,,	39 3 4	– – –	10 7 8
,, Stools, camp	30	–	– 8 11¾ ,,	13 9 7	– 8 11¾ ,,	13 9 7	—	—
,, ,, seamen's	92	–	– 9 1½ ,,	42 – 11¾	– 13 – ,,	59 16 –	– – –	17 15 –¼
,, Tables, chart, with 6 drawers, 8 ft. 6 in. × 5 ft. 3 in. × 3 ft. 3 in.	1	–	12 19 9½ ,,	12 19 9½	12 19 9½ ,,	12 19 9½	—	—
,, ,, cooks'	4	–	– 12 –½ ,,	2 8 2	– 12 –½ ,,	2 8 2	—	—
,, ,, dining, with leaves, fir	1	–	1 18 10½ ,,	1 18 10½	1 18 10½ ,,	1 18 10½	—	—
,, ,, fir, with 2 drawers	1	–	1 14 1¼ ,,	1 14 1¼	1 14 1¼ ,,	1 14 1¼	—	—
,, ,, mahogany, hanging, single cranes	48	–	– 8 7 ,,	20 12 8½	– 10 – ,,	24 – –	– – –	3 7 3½
,, ,, mahogany, hanging, double cranes	10	–	– 16 6 ,,	8 5 –	– 16 6 ,,	8 5 –	—	—
,, ,, fir, hanging, double cranes	1	–	– 15 –¾ ,,	– 15 –¾	– 15 –¾ ,,	– 15 –¾	—	—
,, ,, ,, for ordinary	20	–	– 14 3¾ ,,	14 6 4½	– 17 6 ,,	17 10 –	– – –	3 3 7½
,, ,, ,, seamen's	46	–	– 15 2¼ ,,	34 18 10½	– 19 – ,,	43 14 –	– – –	8 15 1½
,, ,, mahogany, writing	6	–	3 – 3¾ ,,	18 1 11¼	1 9 4 ,,	8 16 –	9 5 11¼	—
,, ,, ,, captains' small	3	–	2 19 –½ ,,	8 17 2	2 19 –½ ,,	8 17 2	—	—
,, ,, ,, dressing, naval barracks	24	–	1 4 1½ ,,	28 19 2½	1 4 1½ ,,	28 19 2½	—	—
,, ,, ,, sofa	6	–	4 – 5 ,,	24 2 6	4 5 2 ,,	25 11 –	– – –	1 8 6
,, ,, ,, swinging	20	–	– 12 10¼ ,,	12 17 4¼	– 17 – ,,	20 – –	– – –	7 2 7¾
,, ,, ,, kneehole, small, 3 ft. 4 in. × 1 ft. 9 in. kersey	3	–	7 7 1½ ,,	22 1 5	7 7 1½ ,,	22 1 5	—	—
,, Tables, mahogany, kneehole, small, 3 ft. 4 in. × 1 ft. 9 in. leather	6	–	8 13 2½ ,,	51 19 3¼	8 13 2½ ,,	51 19 3¼	—	—
,, Tables, mahogany, kneehole, large, 4 ft. 4 in. × 2 ft. 5 in. leather	5	–	9 17 –¾ ,,	49 5 3¾	10 15 10 ,,	53 19 2	– – –	4 13 10½
,, Tables, mahogany, dining	1	–	3 9 11½ ,,	3 9 11½	3 9 11½ ,,	3 9 11½	—	—
,, Trays, mahogany, butlers'	20	–	– 7 1¼ ,,	7 2 1¼	– 7 1¼ ,,	7 2 1¼	—	—
,, Tallies, wood, small	3,000	–	– 2 7¼ per 100	3 18 4	– 2 7¼ per 100	3 18 4	—	—
,, Wheels, steering, single	1	–	5 – 6¾ each	5 – 6¾	5 – 6¾ each	5 – 6¾	—	—
,, Sundries	–	–	– – –	21 18 9½	– – –	21 18 9½	—	—
Prepared by Machinery:								
,, Mouldings, crown, 1½ in × 2½ in.	–	1,311	– 9 8 per 100ft.	6 6 8¾	– 10 4 per 100ft.	6 15 6¾	– – –	– 8 10
,, ,, ogee ¾ ,, × 1¾ ,,	–	11,510	– 4 4½ ,,	25 – 11¼	– 3 8 ,,	21 2 –	3 18 11¼	—
,, ,, ,, ½ ,, × 1½ ,,	–	2,968	– 3 1 ,,	4 11 4¾	– 2 4 ,,	3 9 9	1 1 7½	—
,, Repairs	–	–	– – –	187 – 7¼	– – –	187 – 7¼	—	—
,, Returns	–	–	– – –	684 2 7	– – –	684 2 7	—	—
,, Work in hand	–	–	– – –	6 5 10	– – –	6 5 10	—	—
,, Stock in hand	–	–	– – –	146 7 3½	– – –	146 7 3½	—	—
		TOTAL	£.	2,094 5 –¼	£.	2,132 14 1	32 16 11¾	71 6 –½
						2,094 5 –¼		32 16 11¾
		Difference—Cost of Manufacture Less than Rate Book Value			£.	38 9 –¾	£.	38 9 –¾
WHEELWRIGHTS' SHOP:								
By Barrows, hand, with springs	1	–	3 5 10½ each	3 5 10½	3 5 10½ each	3 5 10½	—	—
,, Brushes, deck, with backs and handles	156	–	– 4 1½ ,,	32 4 1½	– 4 1½ ,,	32 4 1½	—	—
,, Fids, wood	10	–	– 3 11¼ ,,	1 19 4½	– 3 11¼ ,,	1 19 4½	—	—
,, Squeegees, with handles	132	–	– 2 6¾ ,,	16 18 1¼	– 2 6¾ ,,	16 18 1¼	—	—
,, ,, without handles	90	–	– 2 – ,,	9 – 6¾	– 2 – ,,	9 – 6¾	—	—
,, Stools, sailmakers'	6	–	– 5 11 ,,	1 15 6½	– 5 11 ,,	1 15 6½	—	—
,, Sticks, wood for horse slings	8	–	– – 6¾ ,,	– 4 7	– – 6¾ ,,	– 4 7	—	—
,, ,, ,, hammocks	12	–	– – 4½ ,,	– 4 4¾	– – 4½ ,,	– 4 4¾	—	—
,, Troughs, grindstone, with handles	12	–	– 10 6½ ,,	6 6 8	– 12 9 ,,	7 13 –	– – –	1 6 4
,, Trucks, for removing masts	2	–	38 12 6½ ,,	77 5 1	38 12 6½ ,,	77 5 1	—	—
,, Sundries	–	–	– – –	6 14 5	– – –	6 13 9½	– – 7½	—
,, Repairs	–	–	– – –	3 9 11	– – –	3 9 11	—	—
,, Stock in hand	–	–	– – –	35 6 2½	– – –	35 6 2½	—	—
		TOTAL	£.	194 14 9¾	£.	196 – 6¼	– – 7½	1 6 4
						194 14 9¾		– – 7½
		Difference—Cost of Manufacture Less than Rate Book Value			£.	1 5 8½	£.	1 5 8½

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
Joiners' Shop:	*Feet.*	£. s. d.	£. s. d.
To Elm, English, timber	243	44 – 4	
„ „ „ plank	13	– 9 9	
„ „ „ board	154	2 8 6	
„ Mahogany, Honduras, timber	217	75 18 6	
„ „ „ plank	1,303	107 15 11	
„ „ „ board	6,622	156 19 –	
„ Dantzic fir, plank	107	3 2 7	
„ Red pine, timber	9	1 3 3	
„ „ „ plank	319	7 10 3	
„ „ „ board	950	12 9 9	
„ Yellow pine, plank	78	2 – 9	
„ „ „ board	7,635	76 7 11	
„ Deals, spruce, 3 ins.	263	3 11 7	
„ „ „ planed	4,650	29 8 11	
	Yards.		
„ Canvas, new	42	1 13 2	
„ „ worn	86	3 – 11	
	No.		
„ „ bed bottoms	13	5 18 9	
	Cwt. qrs. lbs.		
„ Castings, metal	9 2 26¼	44 17 1	
	No.		
„ Carpet tops, for camp stools	63	8 11 9	
	Yards.		
„ Cloth, American	12	1 16 –	
	Cwt. qrs. lbs.		
„ Copper boltstave	0 2 20½	3 10 1	
„ „ sheet	0 2 4¼	2 12 10	
„ Forgings, iron, of sorts	18 1 26⅓	24 10 1	
	No.		
„ Enclosures for iron washstands	60	23 10 –	
„ Locks, brass	147	18 19 3	
„ „ iron	110	10 4 –	
„ Skins, black roan	10	3 1 5	
„ Sundries	– – –	85 4 10	
			760 17 2
„ Labour	– – –	1,044 18 3	1,044 18 3
„ General expenditure	– – –	211 8 2	211 8 2
„ Per-centage on cost of produce	– – –	191 7 10	191 7 10
		Total £.	2,208 11 5
Wheelwrights' Shop:	*Feet.*		
To Ash—plank	828	27 10 1	
„ Cowdie—plank and board	43	1 7 3	
„ Elm, English—timber, plank, and board	1,378	79 18 10	
„ „ Canada—plank and board	868	15 1 3	
„ Fir, Dantzic—timber	9	– 19 6	
„ „ Riga and Dantzic—plank	291	5 5 8	
„ „ greenheart—timber, thickstuff, and plank	109	16 – 5	
„ Mahogany, Honduras—plank	28	1 13 7	
„ Oak, American—timber and plank	309	42 6 6	
„ „ English—timber, thickstuff, and plank	1,665½	330 15 1	
„ „ Spanish—plank	15	1 13 9	
„ Fir, red pine—plank and board	235	4 4 4	
„ „ yellow pine—timber, plank, and board	1,309	19 2 8	
„ Teak—plank	12	– 12 –	
„ Santa Maria—plank	2,209	150 6 2	
„ Deals, spruce, planed	222	1 3 1	
	No.		
„ Spars, Norway	7	1 3 6	
„ Treenails, mooted	558	4 18 10	
	Cwt. qrs. lbs.		
„ Castings, iron	144 0 21	73 17 1	
„ „ metal	2 2 5¼	12 3 7	
„ Forgings, iron, of sorts	95 2 25	169 6 3	
„ Sundries	– – –	34 5 9	
			993 15 2
„ Labour	– – –	324 2 9	324 2 9
„ General expenditure	– – –	63 17 4	63 17 4
„ Per-centage on cost of produce	– – –	123 17 11	123 17 11
		Total £.	1,505 13 2

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

PORTSMOUTH. *Cr.*

DESCRIPTION.	No.	Feet.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
JOINERS' SHOP:			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Balls, wood, for beacon buoys	4	–	2 7 – each	9 8 –	2 7 – each	9 8 –	–	–
„ Bedplaces, mahogany, portable	17	–	2 19 5 „	50 10 1	2 19 5 „	50 10 1	–	–
„ Book-case, with drawers and glazed doors	1	–	8 3 11 „	8 3 11	8 3 11 „	8 3 11	–	–
„ Book-case, mahogany, large, for R. M. A. Barracks	1	–	12 19 8 „	12 19 8	12 19 8 „	12 19 8	–	–
„ Bittacles, circular, wood pillars	9	–	6 17 6¼ „	61 17 8	9 10 – „	85 10 –	–	23 12 4
„ Boxes, coal	3	–	– 5 10 „	– 17 6	– 5 10 „	– 17 6	–	–
„ „ fir, for Massie's log	24	–	– 2 6 „	3 – –	– 2 6 „	3 – –	–	–
„ „ „ sounding machine	24	–	– 2 4 „	2 16 –	– 2 4 „	2 16 –	–	–
„ „ mahogany, signal	8	–	1 1 8 „	8 13 4	1 1 8 „	8 13 4	–	–
„ „ „ for Communion plate	6	–	– 14 –½ „	4 4 3	– 14 –½ „	4 4 3	–	–
„ „ „ or case, fitted for muster tickets	1	–	5 13 11 „	5 13 11	5 13 11 „	5 13 11	–	–
„ Chests, tool	22	–	1 7 6 „	30 5 –	1 8 – „	30 16 –	–	– 11 –
„ „ mahogany, for linen	1	–	3 19 10 „	3 19 10	3 19 10 „	3 19 10	–	–
„ „ „ silver plate	1	–	3 11 3 „	3 11 3	3 11 3 „	3 11 3	–	–
„ „ „ „ large	1	–	4 5 6 „	4 5 6	4 5 6 „	4 5 6	–	–
„ Closets, „ clothes	6	–	1 14 2½ „	10 5 3	1 14 2½ „	10 5 3	–	–
„ Coops, poultry, single, six feet	52	–	1 19 10¼ „	103 12 4	1 19 10¼ „	103 12 4	–	–
„ Cupboard, fir, for clothes	2	–	2 9 6 „	4 19 –	2 9 6 „	4 19 –	–	–
„ Desks, fir	6	–	2 7 6½ „	14 5 3	2 7 6½ „	14 5 3	–	–
„ „ mahogany	1	–	4 3 6 „	4 3 6	4 3 6 „	4 3 6	–	–
„ Drawers, fir, painted	2	–	4 – 2½ „	8 – 5	4 – 2½ „	8 – 5	–	–
„ „ nest, for stationery	1	–	11 9 5 „	11 9 5	11 9 5 „	11 9 5	–	–
„ Lockers, fir, for Armstrong shot	2	–	1 13 –½ „	3 6 1	1 13 –½ „	3 6 1	–	–
„ Slates, log, double	24	–	– 12 5¼ „	14 18 6	– 18 6 „	22 4 –	–	7 5 6
„ Pens, sheep, mahogany	20	–	6 6 8 „	126 13 4	6 6 8 „	126 13 4	–	–
„ Safes, meat, mahogany, portable	12	–	2 9 –¼ „	29 8 3	2 10 – „	30 – –	–	– 11 9
„ Stands, mahogany, small, for topsail halyards	11	–	1 13 1 „	18 3 11	1 15 6 „	19 10 6	–	1 6 7
„ Stands, mahogany, for butlers' trays	16	–	– 13 8 „	10 18 8	– 13 8 „	10 18 8	–	–
„ „ „ wash	2	–	3 1 7 „	6 3 2	3 1 7 „	6 3 2	–	–
„ „ oak, for casks	3	–	2 4 11 „	6 14 9	2 4 11 „	6 14 9	–	–
„ Stools, camp	86	–	– 11 2 „	48 – 4	– 11 2 „	48 – 4	–	–
„ Screens, mahogany, portable, for beef	1	–	5 15 6 „	5 15 6	5 15 6 „	5 15 6	–	–
„ Stools or forms, fir	–	864	– 1 4½ per foot	58 17 5	– 1 9 per foot	75 12 –	–	16 14 7
„ „ office	24	–	– 10 1 each	12 2 –	– 12 – each	14 8 –	–	2 6 –
„ Tables, dressing, fir, painted	1	–	1 19 9 „	1 19 9	1 19 9 „	1 19 9	–	–
„ „ wash „ „	2	–	1 6 10½ „	2 13 9	1 6 10½ „	2 13 9	–	–
„ „ dining, fir frame	4	–	2 7 4½ „	9 9 5	2 7 4½ „	9 9 5	–	–
„ „ rigging house, fir frame	1	–	3 9 6 „	3 9 6	3 9 6 „	3 9 6	–	–
„ „ fir frame, with drawers	2	–	2 8 3 „	4 16 6	2 8 3 „	4 16 6	–	–
„ „ school, fir	20	–	1 – 11½ „	20 19 2	1 – 11½ „	20 19 2	–	–
„ „ mahogany frame, with drawers	8	–	3 17 9¼ „	31 2 7	3 17 9¾ „	31 2 7	–	–
„ „ „ hanging	178	–	– 9 1½ „	81 4 3	– 10 – „	89 – –	–	7 15 9
„ „ „ dining, with iron legs	–	56	– 2 2 per foot	6 1 4	– 2 – per foot	5 12 –	– 9 4	–
„ „ mahogany, dining, with iron legs, slide frame	–	46½	– 4 1 „	9 9 10	– 3 – „	6 19 6	2 10 4	–
„ „ mahogany, dining, with iron legs, slide frame, and circular ends	1	–	13 19 7 each	13 19 7	13 19 7 each	13 19 7	–	–
„ „ mahogany, dining, with iron legs, and drawers	1	–	6 8 2 „	6 8 2	6 8 2 „	6 8 2	–	–
„ „ mahogany, kneehole or pedestal, with seven drawers	16	–	8 9 11 „	135 18 8	10 15 10 „	172 13 4	–	36 14 8
„ „ mahogany, school	1	–	5 18 7 „	5 18 7	5 18 7 „	5 18 7	–	–
„ „ „ with crosslegs, portable	2	–	2 6 3 „	4 12 6	2 6 3 „	4 12 6	–	–
„ „ mahogany, side frame, dining	2	–	3 8 7 „	6 17 2	3 8 7 „	6 17 2	–	–
„ „ „ „ with flaps	4	–	2 17 3 „	11 9 –	2 17 3 „	11 9 –	–	–
„ „ „ sofa	4	–	3 19 – „	15 16 –	4 5 2 „	17 – 8	–	1 4 8
„ „ „ swinging	12	–	– 10 6½ „	6 6 6	– 17 – „	10 4 –	–	3 17 6

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

PORTSMOUTH. *Cr.*—continued.

DESCRIPTION.	No.	Feet.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
JOINERS' SHOP—*continued.*			£. s. d.	£. s. s.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Tables, mahogany, telescope, with circular ends	1	–	22 13 6 each	22 13 6	22 13 6 each	22 13 6	—	—
„ „ „ „ with drawers	1	–	10 8 5 „	10 8 5	10 8 5 „	10 8 5	—	—
„ „ „ „ - - -	–	119	– 4 – foot	23 16 –	– 3 – foot	17 17 –	5 19 –	—
„ „ „ „ with portable legs - -	2	–	6 5 – each	12 10 –	6 5 – each	12 10 –	—	—
„ Tallies, wood - - - - -	8,500	–	– 3 4 per 100	14 3 4	– 3 4 per 100	14 3 4	—	—
„ Trays, mahogany, butlers' - -	21	–	– 12 6½ each	13 13 4	– 12 6½ each	13 3 4	—	—
„ „ „ knife - -	1	–	– 7 9 „	– 7 9	– 7 9 „	– 7 9	—	—
„ „ „ fitted for silver plate - -	2	–	1 1 5 „	2 2 10	1 1 5 „	2 2 10	—	—
„ „ „ money, for 800 men	4	–	1 16 3 „	7 5 –	1 16 3 „	7 5 –	—	—
„ Wheels, steering, single - - -	1	–	14 – 2 „	14 – 2	14 – 2 „	14 – 2	—	—
„ „ „ double - -	2	–	31 7 10½ „	62 15 9	34 10 – „	69 – –	– – –	6 4 3
„ Sundries - - - - - -	–	–	– – –	93 15 4	– – –	93 15 4	—	—
„ Repairs - - - - - -	–	–	– – –	741 9 5	– – –	741 9 5	—	—
„ Stock in hand - - - - -	–	–	– – –	103 5 4	– – –	103 5 4	—	—
TOTAL - - - £.				2,208 11 5		£. 2,307 17 4	8 18 8	108 4 7
						2,208 11 5		8 18 8
Difference—Cost of Manufacture Less than Rate Book Value - - - - - - - £.						99 5 11	£.	99 5 11
WHEELWRIGHTS' SHOP:								
By Barrows, excavating - - -	29	–	1 2 7 each	32 14 11	1 1 – each	30 9 –	2 5 11	—
„ Blocks, chopping, round - -	2	–	2 16 9 „	5 13 6	2 16 9 „	5 13 6	—	—
„ „ „ flat - - -	5	–	1 8 4 „	7 1 8	1 8 4 „	7 1 8	—	—
„ Boxes, tool, small - - - -	7	–	– 17 3 „	6 – 9	– 17 3 „	6 – 9	—	—
„ „ fir, for fire engine - -	1	–	3 14 3 „	3 14 3	3 14 3 „	3 14 3	—	—
„ Carriages, timber, large - -	5	–	17 14 – „	88 10 –	16 – – „	90 – –	–	1 10 –
„ „ „ wheels, 10 feet diameter - -	1	–	39 9 8 „	39 9 8	39 9 8 „	39 9 8	—	—
„ Carts, hand, large - - - -	1	–	14 17 1 „	14 17 1	11 14 3 „	11 14 3	3 2 10	—
„ „ „ small - - -	8	–	7 11 7 „	60 12 8	8 5 1 „	66 – 8	– – –	5 8 –
„ Case, with working board, for Hearle's pump - - - - -	1	–	3 19 9 „	3 19 9	3 13 6 „	3 13 6	– 6 3	—
„ Ladders, wood - - - - -	18	–	1 4 6½ „	22 1 9	1 3 7½ „	21 5 2	– 16 7	—
„ Rollers, sawyers' - - - -	37	–	– 9 1 „	16 16 1	– 9 1 „	16 16 1	—	—
„ Reels, hose, for fire engines - -	23	–	10 7 10¾ „	239 1 7	10 7 10¾ „	239 1 7	—	—
„ Staves, flag - - - - - -	8	–	– 12 9 „	5 2 –	– 12 9 „	5 2 –	—	—
„ Stools, sailmakers' - - -	12	–	– 9 1 „	5 9 –	– 9 1 „	5 9 –	—	—
„ Trays, washing - - - - -	2	–	– 13 8 „	1 7 4	– 7 2 „	– 14 4	– 13 –	—
„ Troughs, grindstone, large, with handles - - - - - -	1	–	5 18 11 „	5 18 11	5 18 11 „	5 18 11	—	—
„ Trucks, for conveying boats - -	2	–	10 1 6 „	20 3 –	10 1 6 „	20 3 –	—	—
„ „ „ tanks - -	4	–	2 15 11 „	11 3 8	2 15 11 „	11 3 8	—	—
„ „ railway, for yard use, iron-work not included	15	–	20 18 8¾ „	314 – 11	20 18 8¾ „	314 – 11	—	—
„ „ „ heavy, for timber, ironwork not included - -	7	–	49 2 9¾ „	343 19 8	49 2 9¾ „	343 19 8	—	—
„ Waggons, ballast - - - -	1	–	27 10 3 „	27 10 3	27 10 3 „	27 10 3	—	—
„ Sundries - - - - - -	–	–	– – –	68 15 8	– – –	68 15 8	—	—
„ Repairs - - - - - -	–	–	– – –	18 12 9	– – –	18 12 9	—	—
„ Work in hand - - - - -	–	–	– – –	25 – 8	– – –	25 – 8	—	—
„ Returns - - - - - -	–	–	– – –	30 17 6	– – –	30 17 6	—	—
„ Stock in hand - - - - -	–	–	– – –	86 18 2	– – –	86 18 2	—	—
TOTAL - - - £.				1,505 13 2		£. 1,505 6 7	7 4 7	6 18 –
				1,505 6 7			6 18 –	
Difference—Cost of Manufacture in Excess of Rate Book Value - £.				– 6 7		£.	– 6 7	

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Value. £. s. d.	Total. £. s. d.
Joiners' Shop:		
To Work in hand	43 2 2	
„ Stock in hand	1 19 8	
„ Mahogany, timber	41 14 6	
„ „ plank	50 15 10	
„ „ board	193 9 5	
„ Cedar, plank	3 18 –	
„ „ board	36 4 2	
„ Elm, English, timber	2 – –	
„ „ board	4 14 5	
„ Teak and Sabicu, timber	24 11 6	
„ „ plank	6 5 10	
„ „ board	6 16 –	
„ Fir, plank	38 11 5	
„ Fir, board	256 3 6	
„ Castings, metal	72 14 1	
„ Forgings, iron	14 17 5	
„ Carpet for camp stools, &c.	18 3 –	
„ Cloth for table covers	127 1 2	
„ Cloth, American	45 12 6	
„ Braid and tassels for table covers	18 16 9	
„ Fastenings of sorts	10 11 –	
„ Legs, iron, for tables and stools	15 18 –	
„ Skins, roan	6 12 6	
„ Hinges of sorts	5 14 –	
„ Hair, curled	244 18 7	
„ Hessen	23 15 –	
„ Locks of sorts	29 7 5	
„ Sundries	78 – 7	
		1,422 8 5
„ Labour	1,461 3 –	1,461 3 –
„ General expenditure	209 2 1	209 2 1
„ Per-centage on cost of produce	294 8 4¼	294 8 4¼
	Total £.	3,387 1 10¼
Wheelwrights' Shop:		
To Work in hand	61 – 1	
„ Cedar, board	3 4 2	
„ Elm, English, timber	3 13 4	
„ „ plank and board	16 7 8	
„ Oak, „ plank	15 19 7	
„ Oak, American, timber	3 2 5	
„ „ plank	14 3 6	
„ Fir, red pine—plank and board	3 8 4	
„ Spars, Norway	– 18 8	
„ Treenails, oak	– 13 –	
„ Fir, board	9 – 2	
„ Wheels, iron, and boxes	7 17 8	
„ Leather	6 1 –	
„ Forgings, iron	43 13 –	
„ Sundries	3 5 3	
		192 7 10
„ Labour	88 4 –	88 4 –
„ General expenditure	5 7 2	5 7 2
„ Per-centage on cost of produce	27 18 10	27 18 10
	Total £.	313 17 10

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

DEVONPORT. *Cr.*

DESCRIPTION.	No.	Feet.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
JOINERS' SHOP:								
By Barrows, hand	1	–	– 6 9½ each	– 6 9½	– 10 – each	– 10 –	– – –	– 3 2½
„ Beds and pillows, hair, for police	50	–	4 1 6 „	203 14 10¾	4 1 6 „	203 14 10¾	–	–
„ Benches or seats, Marine barracks	8	–	4 12 3¼ „	36 18 2¾	4 12 3¼ „	36 18 2¾	–	–
„ Boards, muster ticket	35	–	4 14 8½ „	165 14 9¼	4 14 8½ „	165 14 9¼	–	–
„ „ drawing, and easels, for school	2	–	2 14 1¼ „	5 8 2½	2 14 1¼ „	5 8 2½	–	–
„ Boxes, sentry	6	–	6 1 1¼ „	36 6 10½	6 1 1¼ „	36 6 10½	–	–
„ Bittacles, circular	4	–	8 6 8 „	33 6 8¼	9 10 – „	38 – –	– – –	4 13 3¼
„ „ „ and stand, for iron-clads	2	–	14 4 9 „	28 9 6	14 4 9 „	28 9 6	–	–
„ Butlers' trays and stands	34	–	– 19 10½ „	33 15 10¾	– 19 10½ „	33 15 10¾	–	–
„ Chests, tool	6	–	1 10 9 „	9 4 5¼	1 8 – „	8 8 –	– 16 5¼	–
„ „ plate	12	–	2 7 7¾ „	28 11 7¾	2 14 10 „	32 18 –	– – –	4 6 4½
„ Chairs, office	4	–	1 10 8½ „	6 2 10½	1 14 – „	6 16 –	– – –	– 13 1¾
„ Coffins, elm	4	–	1 8 9 „	5 15 –½	1 8 9 „	5 15 –½	–	–
„ Coops, poultry, single, with double flaps	18	–	2 5 5½ „	40 18 2½	1 19 – „	35 2 –	5 16 2½	–
„ Cushions and pillows, hair, for fixed seats	126	1,172	– 5 5 per foot	316 15 7	– 5 5 per foot	316 15 7	–	–
„ Desks and forms, fir, for schools	12	–	3 2 8 each	37 12 –½	3 2 8 each	37 12 –½	–	–
„ Drawers, mahogany, portable	*Sets.* 9	–	4 8 1¾ „	39 13 3¼	4 10 – „	40 10 –	– – –	– 16 8¼
„ Forms, fir	*No.* 2	16	– 9 4½ „	– 18 8¾	– 9 – „	– 18 –	– – 8¾	–
„ Frames, cot	128	–	– 3 8 „	23 9 2	– 3 6 „	22 8 –	1 1 2	–
„ Pens, cow, mahogany, small	2	–	4 8 8¼ „	8 17 4½	4 8 8¼ „	8 17 4½	–	–
„ „ sheep „	17	–	5 8 4 „	92 1 6¾	4 13 9 „	79 13 9	12 7 9¾	–
„ Reels, log, large	1	–	– 14 –½ „	– 14 –½	– 14 –½ „	– 14 –½	–	–
„ „ twine	47	–	– 1 5¾ „	3 9 6¼	– 1 1 „	2 10 11	– 18 7¼	–
„ Safes, meat, with zinc panels	2	–	2 13 4½ „	5 6 8¾	2 10 – „	5 – –	– 6 8¾	–
„ Screens, thermometer	6	–	– 12 5½ „	3 14 8¾	– 12 5½ „	3 14 8¾	–	–
„ Stools, camp	109	–	– 8 2½ „	44 14 10¼	– 8 2½ „	44 14 10¼	–	–
„ „ office	12	–	– 14 6¾ „	8 14 9	– 12 – „	7 4 –	1 10 9	–
„ „ seamen's	220	–	– 8 5½ „	93 3 6¾	– 8 5½ „	93 3 6¾	–	–
„ Stands, topsail halyard, small	18	–	1 15 9 „	32 3 5½	1 14 10 „	31 7 –	– 16 5½	–
„ „ azimuth compass	12	–	5 1 9¾ „	61 1 7¾	4 17 6 „	58 10 –	2 11 7¾	–
„ „ standard „	1	–	9 14 11 „	9 14 11	9 14 11 „	9 14 11	–	–
„ „ compass, for instructing boys	4	–	2 10 3¼ „	10 1 1½	2 10 3¼ „	10 1 1½	–	–
„ „ „ wood pillar	1	–	4 4 – „	4 4 –	4 4 – „	4 4 –	–	–
„ Tables, amputation	1	–	14 15 1 „	14 15 1	14 15 1 „	14 15 1	–	–
„ „ Pembroke	1	–	2 6 2½ „	2 6 2½	2 6 2½ „	2 6 2½	–	–
„ „ mahogany, with drawers under top, for midshipmen's school	1	–	11 18 4½ „	11 18 4½	11 18 4½ „	11 18 4½	–	–
„ „ fir, school	6	–	1 19 11¼ „	11 19 8¼	1 19 11¼ „	11 19 8¼	–	–
„ „ „ seamen's	110	–	– 14 9 „	81 3 9¾	– 14 9 „	81 3 9¾	–	–
„ „ mahogany dining, telescope	8	607	– 4 1 per foot	124 3 5	– 4 1 per foot	124 3 5	–	–
„ „ „ „ with iron legs	3	–	1 12 2¾ each	4 16 8½	1 7 4 each	4 2 –	– 14 8½	–
„ „ „ writing, after-cabin	10	–	8 5 8 „	82 16 9	10 15 10 „	107 18 4	– – –	25 1
„ „ „ swinging	43	–	– 10 11¾ „	23 11 9	– 10 11¾ „	23 11 9	–	–

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

DEVONPORT. *Cr.*—continued.

DESCRIPTION.	No.	Feet.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
JOINERS' SHOP—*continued.*			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Table covers, cloth, green, narrow -	10	–	2 3 10½ each	21 18 10	2 3 10½ each	21 18 10	—	—
„ „ „ „ broad -	12	–	4 1 6¾ „	48 18 8¾	4 1 6¾ „	48 18 8¾	—	—
„ „ „ crimson, narrow -	4	–	2 4 8¼ „	8 18 9½	2 4 8¼ „	8 18 9½	—	—
„ „ „ „ broad -	17	–	5 2 3 „	86 18 4¾	5 2 3 „	86 18 4¾	—	—
„ Wheels, steering - - - -	2	–	42 6 6½ „	84 13 1	34 10 – „	69 – –	15 13 1	—
„ Sundries - - - - -	–	–	- - -	66 16 11¼	- - -	66 16 11¼	—	—
„ Repairs - - - - -	–	–	- - -	1,130 10 4	- - -	1,130 10 4	—	—
„ Work in hand - - - -	–	–	- - -	145 19 11	- - -	145 19 11	—	—
„ Stock „ - - - -	–	–	- - -	2 10 –	- - -	2 10 –	—	—
TOTAL - - - £.				3,387 1 10½	£.	3,379 11 10½	42 14 4	35 4 4¼
Difference—Cost of Manufacture in Excess of Rate Book Value - - - - - £.				3,379 11 10½ 7 9 11¾		£.	35 4 4¼ 7 9 11¾	
WHEELWRIGHTS' SHOP:								
By Barrows, wheel - - - -	2	–	– 16 10½ each	1 13 8½	– 18 11 each	1 17 10	—	– 4 1½
„ Blocks, chopping - - - -	1	–	5 – 1¾ „	5 – 1¾	5 – 1¾ „	5 – 1¾	—	—
„ Brushes, scrubbing, backed and handled - - - - -	32	–	– 1 –¼ „	1 12 10	– 1 –¼ „	1 12 10	—	—
„ Carts, hand - - - - -	2	–	9 5 11 „	18 11 10	8 5 1 „	16 10 2	2 1 8	—
„ „ bread and beef, with four wheels	1	–	29 1 8 „	29 1 8	29 1 8 „	29 1 8	—	—
„ „ chip - - - - -	4	–	21 12 10¾ „	86 11 7	21 12 10¾ „	86 11 7	—	—
„ „ sack, or hand trucks - -	2	–	1 9 1 „	2 18 2	1 9 1 „	2 18 2	—	—
„ Flag staff - - - - -	1	–	– 2 7¾ „	– 2 7¾	– 2 7¾ „	– 2 7¾	—	—
„ Handles, mop - - - -	396	–	– – 6 „	9 12 3¾	– – 6 „	9 12 3¾	—	—
„ Ladders, step - - - -	5	–	– 13 4¾ „	3 6 11¾	– 13 4¾ „	3 6 11¾	—	—
„ „ wood - - - -	6	–	– 10 7¾ „	3 3 10¼	– 10 7¾ „	3 3 10¼	—	—
„ Levers, wood, for smithery - -	2	–	– 11 4¾ „	1 2 9½	– 11 4¾ „	1 2 9½	—	—
„ Reels, hose, for fire engines - -	2	–	7 5 10 „	14 11 8	7 5 10 „	14 11 8	—	—
„ Squeegees, with handles - - -	552	–	– 1 8 „	46 3 7½	– 2 8 „	73 12 –	—	27 8 4½
„ Triangles, wood, for surveying vessels	20	–	– 4 4¾ „	4 8 –	– 4 4¾ „	4 8 –	—	—
„ Troughs, grindstone - - -	24	–	– 11 3¼ „	13 10 7¾	– 12 9 „	18 8 6	—	4 17 10¼
„ Trucks, wood, four-wheel - -	5	–	7 7 3½ „	36 16 5¼	7 7 3½ „	36 16 5¼	—	—
„ Waggons, baggage - - -	1	–	24 4 10 „	24 4 10	24 4 10 „	24 4 10	—	—
„ Repairs - - - - -	–	–	- - -	4 13 6¼	—	4 13 6¼	—	—
„ Work in hand - - - -	–	–	- - -	6 10 7	—	6 10 7	—	—
TOTAL - - - £.				313 17 10	£.	344 6 6¼	2 1 8	32 10 4½
						313 17 10		2 1 8
Difference—Cost of Manufacture Less than Rate Book Value - - - £.						30 8 8¼	£.	30 8 8¼

JOINERS' AND WHEELWRIGHTS' SHOPS—*continued.*

PEMBROKE. *Dr.*

DESCRIPTION.	Value.	Total.
Joiners' Shop:	£. s. d.	£. s. d.
To Work in hand	606 17 9	
„ Materials of sorts	393 2 9	
		1,000 – 6
„ Labour	351 12 5	351 12 5
„ General expenditure	74 14 6	74 14 6
„ Per-centage on cost of produce	53 3 5½	53 3 5½
Total £.		1,479 10 10½

PEMBROKE. *Cr.*

DESCRIPTION.	No.	Feet.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
Joiners' Shop:			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Barrows, wheel	1	–	– 17 10½ each	– 17 10½	1 1 – each	1 1 –	– –	– 3 1½
„ Boxes, money, small	13	–	– 1 6¼ „	– 19 9½	– 1 6¼ „	– 19 9½	—	—
„ „ coppering	100	–	– 1 10 „	9 3 7½	– 1 10 „	9 3 7½	—	—
„ Chests, store	1	–	1 4 11¼ „	1 4 11¼	1 10 – „	1 10 –	– –	– 5 –¾
„ Coaks, iron, 4-inch, filled	300	–	– – 6¼ „	7 17 4¾	– – 6¼ „	7 17 4¾	—	—
„ Deals, spruce, planed one side, 1½ ins.	–	7,561	1 – 9¾ per 100 ft.	78 14 6¾	– 17 4 per 100 ft.	49 2 11	29 11 7¾	—
„ „ „ „ „ 1 „	–	2,712	– 14 8 „	19 17 9	– 12 6 „	12 14 3	7 3 6	—
„ „ „ „ „ ⅞ „	–	7,680	– 14 8 „	56 7 1½	– 12 6 „	36 – –	20 7 1½	—
„ „ „ „ „ ¾ „	–	14,809	– 11 7½ „	86 1 5	– 9 10 „	54 12 2	31 9 3	—
„ „ „ „ „ ½ „	–	948	– 7 4 „	3 9 7	– 7 2 „	2 10 11	– 18 8	—
„ Ladders, step	1	–	– 15 8 each	– 15 8	– 15 8 each	– 15 8	—	—
„ „ wood	3	–	– 18 7¾ „	2 15 11	– 16 4¾ „	2 9 2	– 6 9	—
„ Levers, wood, for armour plating	8	–	– 8 7¾ „	3 9 1¼	– 8 7¾ „	3 9 1¼	—	—
„ Trestles for fire engine stores	2	–	– 6 10 „	– 13 8	– 6 10 „	– 13 8	—	—
„ „ smithery	4	–	– 16 6¾ „	3 6 3¼	– 16 6¾ „	3 6 3¼	—	—
„ Trucks for moving iron beams, four wheels	7	–	4 10 3 „	31 11 9¼	4 10 3 „	31 11 9¼	—	—
„ Waggons for moving timber	2	–	19 5 4½ „	38 10 8¾	19 5 4½ „	38 10 8¾	—	—
„ Wheels, steering, double	3	–	45 13 2¾ „	136 19 8¾	34 10 – „	103 10 –	33 9 8¾	—
„ „ „ single	1	–	34 8 –½ „	34 8 –½	34 8 –½ „	34 8 –½	—	—
„ „ „ double	2	–	33 16 6½ „	67 13 1¼	17 10 – „	35 – –	32 13 1¼	—
„ Work in hand	–	–	– – –	894 12 10	– – –	894 12 10	—	—
Total £.				1,479 10 10½		£. 1,323 19 3½	155 19 9¼	– 8 2¼
				1,323 19 3½			– 8 2¼	
Difference—Cost of Manufacture in Excess of Rate Book Value £.				155 11 7		£.	155 11 7	

SMITHERIES.

DEPTFORD. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Stock in Hand, copper	7 2 19	39 7 5	
„ „ „ iron	230 3 12	110 4 9	
„ „ „ steel	7 0 0	11 15 8	
„ Work „	306 3 10	229 12 7	
„ Iron, of sizes	2,103 2 15	1,004 10 1	
„ „ short, broad	22 2 18	10 1 10	
„ „ Lowmoor	495 0 25	442 8 4	
„ „ „ old	18 2 10	3 17 1	
„ „ beam or bulb	467 3 12	370 – 10	
„ „ angle	47 2 19	19 17 1	
„ „ oval	1 3 25	– 17 7	
„ „ rolled plate	72 1 10	35 14 2	
„ „ blanks	982 0 19	982 3 4	
„ „ rivets	2 2 24½	3 17 4	
„ Copper boltstave	5 2 25½	29 8 1	
„ „ sheet	2 3 24	15 11 3	
„ „ rivets	0 0 10	– 10 2	
„ Steel, shear	6 0 14¼	9 10 3	
„ „ cast	27 2 1¼	48 16 11	
„ „ blister	5 3 9¾	10 6 4	
„ „ spring	0 0 16¼	– 2 10	
„ Sundries	0 2 19	2 19 5	
			3,381 13 4
To Labour, forgings, iron, common	– – –	375 5 11	
„ „ „ „ plain	– – –	653 7 3	
„ „ „ „ middling	– – –	713 8 9	
„ „ „ „ extra	– – –	336 19 7	
„ „ „ copper	– – –	17 16 9	
„ „ „ steel	– – –	50 10 –	
„ „ repairs, alterations, and works in hand	– – –	2,815 18 2	
			4,963 6 5
„ General expenditure	– – –	1,684 12 8	1,684 12 8
„ Per-centage on cost of produce	– – –	939 18 11	939 18 11
		Total £.	10,969 11 4

DEPTFORD. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Forgings, iron, common	1,353 0 5	1 1 –½ cwt.	1,423 15 6¼	1 1 – cwt.	1,420 13 11	3 1 7¼	—
„ „ „ plain	1,116 1 26	1 17 10 „	2,111 15 5¼	1 15 – „	1,953 16 11	157 18 6¼	—
„ „ „ middling	589 1 2	2 18 – „	1,709 – –¼	2 4 2 „	1,301 6 –	407 14 –¼	—
„ „ „ extra	162 2 10¼	3 18 8¾ „	640 1 6¼	3 10 – „	569 1 5	71 – 1¼	—
„ „ copper	7 2 1½	– 1 9¼ lb.	74 8 2½	– 1 8 lb.	70 2 6	4 5 8½	—
„ „ steel	30 2 5	– – 9¼ „	134 13 10¾	– – 11 „	156 15 11	– –	22 2 –¼
„ Repairs, articles for store	– –	– – –	60 8 4½	– –	60 8 4½	—	—
„ Repairs and alterations for ships and services	– –	– – –	4,185 4 9¼	– –	4,185 4 9¼	—	—
„ Work in hand	– –	– – –	53 6 6	– –	53 6 6	—	—
„ Stock in hand	– –	– – –	213 12 7	– –	213 12 7	—	—
„ Returns	– –	– – –	363 4 6	– –	363 4 6	—	—
		Total £.	10,969 11 4	£.	10,347 13 4¾	643 19 11½	22 2 –¼
			10,347 13 4¾			22 2 –¼	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	621 17 11¼		£.	621 17 11¼	

SMITHERIES—*continued.*

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand	- - -	319 1 11	
„ Blanks	1,908 1 11	2,564 17 1	
„ Iron, of sorts	4,768 3 13	1,835 13 7	
„ Rolled plate	558 3 9	281 14 8	
„ Angle iron	99 1 24	49 2 –	
„ Iron, T	31 3 6	12 10 4	
„ „ feather-edged	3 2 26	1 8 6	
„ „ bulb	5 1 16	2 8 1	
„ Chain cable	63 3 17	18 3 8	
„ „ rigging	102 0 19	107 18 7	
„ Iron, steel-cased	0 3 27	3 9 5	
„ „ beading	0 1 10	– 3 –	
„ „ old	89 2 11	18 12 1	
„ Steel	33 2 12	48 17 9	
„ Shackles, iron	6 2 22	13 6 6	
„ Rivets „	32 0 20	49 6 1	
„ Forgings „	9 0 24	19 9 2	
„ Copper boltstaves	34 0 14¼	174 19 9	
„ „ sheet	2 1 15	15 3 1	
„ „ old	0 0 12	– 8 6	
„ „ rivets	0 0 11	– 13 9	
„ Castings, metal	199 1 25¾	931 3 11	
„ „ iron	32 2 22	16 16 2	
„ Brass, sheet	2 3 12¾	13 7 5	
„ „ wire	0 0 24¾	– 18 11	
„ Leather	- - -	25 19 10	
„ Paint, mixed	15 0 1	20 – 5	
	No.		
„ Lids and rims for iron casks	601	68 19 9	
„ Bungs for iron casks	172	2 19 –	
	Cwt. qrs. lbs.		
„ Solder	8 2 16½	28 5 2	
„ Tin block	21 0 20	126 – 1	
„ Sundries	- - -	22 4 10	
„ Labour, forgings, iron, common	- - -	950 16 10	6,795 3 –
„ „ „ „ plain	- - -	1,068 8 –	
„ „ „ „ middling	- - -	1,405 13 6	
„ „ „ „ extra	- - -	1,208 7 1	
„ „ „ copper	- - -	114 14 9	
„ „ metal articles	- - -	292 6 5	
„ „ forgings, iron, not included in the above classes, with repairs and alterations	- - -	1,783 6 11	6,823 13 6
„ General expenditure	- - -	1,592 17 8	1,592 17 8
„ Per-centage on cost of produce	- - -	1,358 1 4	1,358 1 4
		Total £.	16,569 15 6

SMITHERIES—*continued.*

WOOLWICH. *Cr.*

DESCRIPTION.	No.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Forgings, iron, common	–	2,598 2 8	1 2 6½ cwt.	2,929 15 6¼	1 1 0 cwt.	2,728 10 –	201 5 6¼	—
„ „ „ plain	–	1,235 0 1	1 19 3 „	2,423 11 7	1 15 – „	2,161 5 4	262 6 3	—
„ „ „ middling	–	1,411 2 20	2 5 9 „	3,228 6 9½	2 4 2 „	3,115 3 4	113 3 5½	—
„ „ „ extra	–	577 0 14	3 13 7 „	2,123 8 1	3 10 – „	2,019 18 9	103 9 4	—
„ „ copper	–	28 3 25¼	– 2 –¾ lb.	335 8 1	– 1 6¼ lb.	247 3 11	88 4 2	—
	Sets.							
„ Apparatus, Clifford's	2	– –	4 10 1¼ set.	9 – 2½	7 1 – set.	14 2 –	– –	5 1 9½
By Metal Articles:	*No.*							
By Blocks, cheek	20	7 2 24	– 1 4½ lb.	59 16 10¾	– 1 3½ lb.	55 16 –	4 – 10¾	—
„ „ tiller	6	5 0 14	– 1 3¼ „	36 15 6½	– 1 3¼ „	36 15 6½	—	—
„ Brackets for Argand lamps	1	0 0 5½	– 2 4 „	– 12 8½	– 2 4 „	– 12 8½	—	—
„ Braces and pintles for boats	16	8 3 11½	– 1 1 „	54 1 1½	– – 11½ „	47 10 2	6 10 11½	—
„ Bolts and nuts	29	0 3 19	– 1 8¼ „	8 14 11	– 1 2 „	6 – 2	2 14 9	—
„ Cleats	6	1 2 25½	– 1 2¾ „	11 18 6¼	– 1 2¾ „	11 18 6¼	—	—
„ Cranks for telegraph	16	0 0 18½	– 4 – „	3 14 3	– 4 – „	3 14 3	—	—
„ Flaps, scupper	8	0 3 1¼	– 1 8½ „	7 5 8	– 1 8½ „	7 5 8	—	—
„ Fitments for bittacles	12	0 3 11½	– 2 9½ „	13 6 10	– 1 6½ „	7 7 3	5 19 7	—
„ „ steering wheel	50	7 2 0	– 1 10½ „	79 5 9	– 1 6½ „	64 15 –	14 10 9	—
„ „ windlass	4	3 2 26¾	– 1 2¾ „	24 15 6½	– 1 2¼ „	24 15 6½	—	—
„ Fastenings, port	45	0 0 7¾	– 7 6¾ „	2 18 9	– 7 6¾ „	2 18 9	—	—
„ Gratings	8	0 3 4¼	– 1 10¼ „	8 4 1	– 1 10¼ „	8 4 1	—	—
	Pairs.							
„ Hinges	126	23 0 14¾	– 1 6½ „	201 6 5½	– 1 3¾ „	170 – 4	31 6 1½	—
	No.							
„ Hooks, magazine	19	0 0 19	– 2 6½ „	2 8 5	– 2 6½ „	2 8 5	—	—
„ „ sheet	24	0 0 12½	– 3 11¼ „	2 9 3¾	– 3 11¼ „	2 9 3¾	—	—
„ Hoops, capstan	2	1 3 7	– 1 6¾ „	15 19 1	– 1 6¾ „	15 19 1	—	—
„ „ rudder head	2	0 1 13	– 1 11 „	3 18 5½	– 1 11 „	3 18 5½	—	—
„ „ spider	1	0 3 6	– 2 6¾ „	11 11 6½	– 1 6½ „	6 18 9	4 12 9½	—
„ Pillars	7	10 0 26½	– 1 3 „	71 1 1¼	– 1 6½ „	88 7 6	– –	17 6 4¾
„ Pins, block	12	0 0 15½	– 1 9 „	1 7 1½	– 1 5 „	1 2 –	– 5 1½	—
„ Plates	321	38 1 25¾	– 1 4 „	290 5 –	– 1 3 „	270 9 8	19 15 4	—
„ Rods, stair	10	0 0 6½	– 1 3½ „	– 8 5¼	– 1 3½ „	– 8 5¼	—	—
„ Rollers	10	0 0 27	– 1 11 „	2 11 7¼	– 1 3 „	1 13 9	– 17 10¼	—
„ „ iron-turned	24	0 1 5	– 1 1 „	1 15 10	– 1 1 „	1 15 10	—	—
„ Sheaves	139	12 3 20¼	– 1 1 „	78 5 1½	– – 11 „	66 7 7	11 17 6½	—
„ Skylights	6	14 0 20	– 1 2½ „	96 12 7¼	– 1 2½ „	96 12 7¼	—	—
„ Stanchions	86	12 1 7¼	– 1 8¼ „	116 17 7¼	– 1 6½ „	106 6 4	10 11 3¼	—
„ Sockets	73	5 0 16¼	– 1 6 „	43 6 10	– 1 6½ „	44 8 5	– –	1 1 7
„ Valves, sluice	15	1 1 7½	– 3 2½ „	23 14 3½	– 3 2½ „	23 14 3½	—	—
„ „ deck	19	0 0 25	– 3 6¼ „	4 9 –	– 1 – „	1 5 –	3 4 –	—
„ Repairs	–	– –	– –	2,609 5 6¾	– –	2,609 5 6¾	—	—
„ Returns	–	– –	– –	977 16 7	– –	977 16 7	—	—
„ Work in hand	–	– –	– –	653 4 8	– –	653 4 8	– –	—
			Total £.	16,569 15 6	£.	15,708 9 6¾	884 15 8½	23 9 9¼
				15,708 9 6¾			23 9 9¼	
Difference—Cost of Manufacture in Excess of Rate Book Value			£.	861 5 11¼		£.	861 5 11¼	

SMITHERIES—*continued.*

CHATHAM. *Dr.*

DESCRIPTION.	No.	Weight.	Value.	Total.
		Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand, repairing firehearth	–	– –	– 5 1½	
„ Blanks, iron	–	2,188 3 26	2,188 19 7½	
„ Blooms „ single-worked	–	24 2 0	8 19 2	
„ „ „ double „	–	6 0 0	3 18 1½	
„ Iron, new, of sorts	–	8,230 3 4	3,434 8 7	
„ „ old	–	102 2 14	21 5 10½	
„ „ castings, flask	–	2 2 0	1 5 7½	
„ Tubes, wrought iron	–	313 1 23	500 11 4¾	
„ Chain cable, harbour service	–	78 0 0	44 15 11½	
„ „ rigging of sorts	–	25 0 17	15 9 4	
„ Copper forgings in hand	–	1 2 8	10 16 4	
„ „ new, of sorts	–	56 3 20	294 18 8	
„ Steel, blister	–	6 3 0	7 9 2½	
„ „ „	–	2 3 21	4 11 2¾	
„ „ cast	–	24 3 18	44 4 3¾	
„ „ shear	–	1 1 14	2 3 6½	
„ Sheaves, metal	–	6 2 3½	2 14 6½	
„ Boilers for firehearth for 280 men	2	8 2 21	24 6 6	
„ Cocks, brass, for ditto	2	0 0 18	1 7 –	
„ Lids, iron, screw cover	93	6 2 26	10 7 3¾	
„ Rims, iron, cast	24	1 3 20	1 13 –	
„ Bungs, „ „	7	0 0 14	– 2 5	
„ Sundries	–	36 2 27½	41 14 9	
				6,666 7 7½
„ Labour, forgings, iron, common	–	– – –	590 13 4	
„ „ „ „ plain	–	– – –	1,388 8 2	
„ „ „ „ middling	–	– – –	2,028 – 4	
„ „ „ „ extra	–	– – –	3,096 7 7	
„ „ „ copper „	–	– – –	138 16 6	
„ „ „ steel, cast	–	– – –	44 2 1	
„ „ „ „ „ blister	–	– – –	15 9 7	
„ „ forgings, iron, not included in the above, with repairs and alterations	–	– – –	3,038 1 1	
				10,339 18 8
„ General expenditure	–	– – –	2,842 15 3½	2,842 15 3½
„ Per-centage on cost of produce	–	– – –	1,924 15 1	1924 15 1
			Total £.	21,773 16 8

CHATHAM. *Cr.*

DESCRIPTION.	No.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Forgings, iron, common	–	2,263 2 7	– 18 9 cwt.	2,122 11 6½	1 1 – cwt.	2,376 14 9¾	– –	254 3 3¼
„ „ „ plain	–	2,038 1 24	1 12 4 „	3,295 15 4½	1 15 – „	3,567 6 3	– –	271 10 10½
„ „ „ middling	–	1,658 3 11	2 8 8 „	4,035 15 5¾	2 4 2 „	3,663 5 9½	372 9 8¼	—
„ „ „ extra	–	1,321 2 24	3 18 10½ „	5,212 13 7¼	3 10 – „	4,626 – –	586 13 7¼	—
„ „ copper	–	43 2 4¼	– 1 10½ lb.	452 2 5¾	– 1 8 lb.	406 7 1	45 15 4¾	—
„ „ steel, cast and shear	–	25 1 26¾	– – 9¾ „	115 1 6¾	– – 11 „	130 16 10½	– –	15 15 3½
„ „ „ blister	–	5 1 7½	– 1 –½ „	30 19 7½	– – 10 „	24 16 3	6 3 4½	—
Forgings, iron, not included in the above classes:								
By Blocks, iron, truss	12	3 3 21	4 6 4¾ cwt.	17 – 2¼	4 6 4¾ cwt.	17 – 2¼	—	—
„ Caps, iron, to bowsprit, complete	1	17 2 21	7 13 4 „	135 12 1	7 13 4 „	135 12 1	—	—
	Feet.							
„ Casing, iron, to mainstay	65	2 2 25	11 4 8 „	30 11 10	11 4 8 „	30 11 10	—	—
	No.							
„ Frames, iron, to ports	20	122 2 17	1 18 5½ „	235 18 5½	1 18 5½ „	235 18 5½	—	—
„ „ „ doorway in bulkhead	4	26 0 8	2 4 1¾ „	57 10 10½	2 4 1¾ „	57 10 10½	—	—
„ Heads, Norman	1	37 3 14	1 7 1¾ „	51 7 11¼	1 7 1¾ „	51 7 11¼	—	—
„ Plates to portsills	45	91 3 9	2 12 –¼ „	238 17 –½	2 12 –¼ „	238 17 –½	—	—
„ „ sides of ports	22	167 3 16	1 6 11 „	225 18 5	1 6 11 „	225 18 5	—	—
„ Pillars, tubular	191	548 2 1	2 11 6¼ „	1,413 5 11¾	2 11 6¼ „	1,413 5 11¾	—	—
„ Stocks, anchor	3	12 1 6	1 17 1¾ „	22 16 11½	1 12 6 „	29 19 10½	2 17 1½	—
„ Tiller, upper	1	27 0 14	1 17 10½ „	51 7 6	1 15 – „	47 9 4½	3 18 1½	—
„ „ lower	1	38 0 4	1 16 11½ „	70 5 9½	1 15 – „	66 11 3	3 14 6½	—
„ Repairs, articles for store	–	– – –	– –	193 16 –	– –	193 16 –	—	—
„ „ „ for ships and services	–	– – –	– –	3,162 18 1¼	– –	3,162 18 1¼	—	—
„ Returns	–	– – –	– –	436 4 10	– –	436 4 10	—	—
„ Work in hand	–	– – –	– –	165 5 –	– –	165 5 –	—	—
			Total £.	21,773 16 8	£.	21,293 14 3¼	1,021 11 10	541 9 5¼
				21,293 14 3¼			541 9 5¼	
Difference—Cost of Manufacture in Excess of Rate Book Value			£.	480 2 4¾		£.	480 2 4¾	

SMITHERIES—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION	Weight.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Blanks, iron	1,437 1 21	1,437 8 9	
„ Iron re-manufactured	3,058 0 13½	1,440 19 10½	
„ Rolled plate	451 1 11	228 11 1¾	
„ Iron, half round	13 3 25	7 15 –	
„ „ T	2 2 20	2 2 6¾	
„ „ Boltstaves, flats, and squares	65 1 6	25 3 –	
„ „ Short broads	2 0 22	1 1 8¼	
„ „ Beams, 2 No.	13 1 14	12 17 4	
„ „ Old, wrought	745 1 24	152 12 2	
„ „ Hoop and angle	78 2 5	34 6 7½	
„ Copper, round and flat	26 1 5½	138 11 10	
„ Steel, blister	5 3 4	7 16 2½	
„ „ Cast and shear	3 2 0	5 16 1½	
„ „ Spring	0 2 5	– 12 2¾	
„ Nuts, iron, screwed	6 2 0	56 17 2½	
„ Chain cable	80 0 18	60 1 10¼	
„ „ rigging	50 0 0	55 16 9½	
„ Shackles of sorts	16 2 18½	27 12 2¾	
„ Castings, iron	60 3 23½	33 13 3	
„ Sundries	– – –	87 16 10½	3,817 12 9
„ Labour, Forgings, iron, common	– – –	784 7 11	
„ „ „ „ plain	– – –	1,235 8 1½	
„ „ „ „ middling	– – –	1,264 – 1½	
„ „ „ „ extra	– – –	445 3 10	
„ „ „ copper	– – –	53 11 4½	
„ „ „ iron, not included in the above, with repairs and alterations	– – –	1,009 9 3¾	4.792 – 8¼
„ General expenditure	– – –	796 9 11¾	796 9 11¾
„ Per-centage on cost of produce	– – –	925 15 9¾	925 15 9¾
		Total £.	10,331 19 2¾

SHEERNESS. *Cr.*

DESCRIPTION.	No.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Forgings, iron, common	–	1,802 1 15	1 6 8¼ cwt.	2,405 17 3½	1 1 – cwt.	1,892 10 –¾	513 7 2¾	—
„ „ „ plain	–	1,689 2 7	1 14 4¾ „	2,904 12 5¾	1 15 – „	2,956 14 8¾	– – –	52 2 3
„ „ „ middling	–	1,014 2 1	2 7 6¾ „	2,412 16 –¼	2 4 2 „	2,240 7 5¾	172 8 6½	—
„ „ „ extra	–	243 2 15	3 2 8 „	763 9 11¼	3 10 – „	852 14 4½	– – –	89 4 4¾
„ „ copper	–	22 1 25½	– 1 7¾ lb.	206 17 4	– 1 8 lb.	209 15 10	– – –	2 18 6
Forgings, iron, not included in the above classes:								
„ Stocks, anchor	9	82 0 18	1 6 5 cwt.	108 9 10	1 6 5 cwt.	108 9 10	—	—
„ Repairs and alterations	–	– – –	– – –	1,361 11 –½	– – –	1,361 11 –½	—	—
„ Returns	–	– – –	– – –	168 5 3	– – –	168 5 3	—	—
		Total £.		10,331 19 2¾		£. 9,790 8 7¼	685 15 9¼	144 5 1¾
				9,790 8 7¼			144 5 1¾	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.		541 10 7½		£.	541 10 7½	

SMITHERIES—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron, of sizes, remanufactured	9,603 – 18	4,585 10 2	
„ „ „ new British	3,443 3 8	1,454 17 10	
„ „ „ Lowmoor	555 2 19	507 14 5	
„ Rolled plate	1,092 2 5	786 11 6	
„ „ „ Lowmoor	274 2 23	318 19 2	
„ Blanks, iron	3,026 0 11	3,026 1 11	
„ Iron, tubular of sizes	31 3 20	51 13 1	
„ „ old wrought	2,818 2 18	584 17 5	
„ „ castings	178 3 5	91 12 8	
„ Steel, cast	88 2 9½	177 4 5	
„ „ sheer	69 1 7¾	141 6 2	
„ „ blister	11 2 19¾	17 7 6	
„ „ spring	0 1 18½	– 7 1	
„ „ old	1 3 7	– 19 11	
„ Copper, boltstave	38 2 15½	198 6 10	
„ „ sheet	3 2 9¼	13 11 2	
„ Metal sheet, Muntz's	0 1 17¼	1 16 9	
„ Chain rigging	4 1 10	7 6 10	
„ Boilers for firehearths	36 3 0	102 18 –	
„ Wire, steel	0 3 2	1 17 7	
„ „ iron	0 2 6¾	– 10 5	
„ Forgings, iron, of sorts	17 1 25	30 8 1	
„ Sundries	– – –	1 19 10	
			12,103 18 9
„ Labour forgings, iron, common	– – –	2,557 15 3	
„ „ „ „ plain	– – –	2,203 19 8	
„ „ „ „ middling	– – –	2,658 – 7	
„ „ „ „ extra	– – –	2,575 17 1	
„ „ „ copper	– – –	159 14 11	
„ „ „ steel	– – –	122 16 5	
„ „ repairs, articles for store	– – –	1,511 – 10	
„ „ „ „ for ships and services	– – –	5,714 17 8	
			17,504 2 5
„ General expenditure	– – –	4,421 13 1	4,421 13 1
„ Per-centage on cost of produce	– – –	2,992 17 –	2,992 17 –
		Total £.	37,022 11 3

PORTSMOUTH. *Cr.*

DESCRIPTION.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Forgings, iron, common	6,235 0 24	1 5 4¾ cwt.	7,915 2 5¼	1 1 – cwt.	6,546 19 6	1,368 2 11½	—
„ „ „ plain	2,404 1 4	1 19 6 „	4,746 18 2¼	1 15 – „	4,207 10 –	539 8 2¼	—
„ „ „ middling	1,852 1 0	2 13 11 „	4,993 5 8½	2 4 2 „	4,090 7 8	902 18 –½	—
„ „ „ extra	1,176 1 16	3 14 11¼ „	4,406 16 9	3 10 – „	4,117 7 6	289 9 3	—
„ „ copper	32 2 7	– 2 3½ lb.	415 14 10½	– 1 8 lb.	303 18 4	101 16 6½	—
„ „ steel	79 1 6	– – 9¼ „	335 6 8½	– – 11 „	407 1 10	– –	71 15 1½
„ Repairs of articles for store	– – –	– – –	2,358 17 –	– – –	2,358 17 –	—	—
„ „ of articles for ships and services	– – –	– – –	7,749 5 3	– – –	7,749 5 3	—	—
„ Returns	– – –	– – –	2,670 4 6	– – –	2,670 4 6	—	—
„ Work in hand	– – –	– – –	364 9 2	– – –	364 9 2	—	—
„ Stock „	– – –	– – –	1,066 10 8	– – –	1,066 10 8	—	—
		Total £.	37,022 11 3	£.	33,882 11 5	3,211 14 11½	71 15 1½
			33,882 11 5			71 15 1½	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	3,139 19 10		£.	3,139 19 10	

SMITHERIES—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Cwt. qrs. lbs.	£. *s. d.*	£. *s. d*
To Work in hand	- - -	270 - 9	
„ Iron, new, of sorts	4,675 2 13	2,163 11 10½	
„ „ „ „	3,484 2 14	1,584 8 3½	
„ „ re-manufactured	184 3 1	88 4 2½	
„ „ boltstave	633 1 25	579 5 11¾	
„ „ flat	59 2 1	22 14 3¾	
„ „ old	1,636 2 16	339 12 1½	
„ „ blooms	560 0 14	228 4 9¾	
„ „ blanks	2,704 2 7	2,704 11 1¼	
„ „ forgings	1 1 2	2 17 10	
„ „ rolled plate	51 3 26	23 2 7¾	
„ „ wrought, of sorts, for ships and services	1,937 2 6½	1,101 11 2¼	
„ „ angle	1 1 13	- 11 7½	
„ Chain cable	207 2 6	112 - 2	
„ „ „	2 2 13	1 2 8	
„ „ rigging	3 3 0	7 9 10¼	
„ Castings, metal	1 3 0½	8 7 10	
„ Steel, cast	9 0 4¼	15 19 1½	
„ „ shear	3 0 9	6 7 3	
„ „ old	0 1 0	- 2 9	
„ „ of sorts	6 3 2	10 11 -	
„ Copper boltstaves	95 3 1½	491 11 8½	
„ „ sheet	16 1 19½	86 4 3¼	
„ „ wire	2 3 3¾	11 13 9¼	
„ Brass boltstave	0 0 24½	- 18 6¾	
„ „ plate	1 1 26¾	6 5 -¾	
„ „ wire	0 0 8	- 5 4	
„ Sheaves, brass	2 0 25½	14 - 4¾	
„ Rollers, brass	0 2 15¼	4 9 -¾	
„ Castings, iron	11 3 19	6 2 1½	
„ Thimbles, iron	0 0 27	- 5 9	
„ Iron moulding	9 3 15	5 13 4½	
„ Coals for anchors, stocks, &c.	- - -	43 10 5¾	
„ Sundries	- - -	- 7 6½	
„ Material for repairs	- - -	333 8 5¼	
			10,275 13
„ Labour, forgings, iron, common	- - -	872 17 -½	
„ „ „ „ plain	- - -	1,880 10 -¾	
„ „ „ „ middling	- - -	1,926 12 4	
„ „ „ „ extra	- - -	2,291 9 3¾	
„ „ „ copper	- - -	229 2 2	
„ „ „ steel	- - -	11 12 8¾	
„ „ „ iron, not included in the above classes, with repairs and alterations	- - -	7,457 15 2¼	
			14,669 18 1
„ General expenditure	- - -	3,664 - 10½	3,664 - 1
„ Per-centage on cost of produce	- - -	2,731 1 11	2,731 1 1
		Total - - - £.	31,340 14 1

SMITHERIES—*continued.*

DEVONPORT. *Cr.*

DESCRIPTION.	No.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt. qrs. lbs.	£. *s.* *d.* per	£. *s.* *d.*	£. *s.* *d.* per	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
By Forgings, iron, common -	–	3,314 0 16	– 17 7¼ cwt.	2,916 8 5¼	1 1 – cwt.	3,479 17 –	– –	563 8 6¾
„ „ „ plain - -	–	3,046 3 5	1 11 10¾ „	4,859 18 5¾	1 15 – „	5,331 17 9¾	– –	471 19 4
„ „ „ middling -	–	1,842 2 6	2 4 7¼ „	4,110 8 9¼	2 4 2 „	4,068 19 3¼	41 9 6	—
„ „ „ extra - -	–	1,180 0 18	3 10 10¼ „	4,181 5 4½	3 10 – „	4,130 11 3	50 14 1½	—
„ „ copper - - -	–	94 3 23¾	– 1 7¾ lb.	875 2 9¼	– 1 8 lb.	886 6 3	– –	11 3 5¾
„ „ steel - - -	–	10 1 6¼	– – 7¾ „	37 3 9¼	– – 11 „	52 18 –¾	– –	15 14 3½
Forgings, iron, not included in the above classes:	*Sets.*							
By Blocks, iron, Clifford's - -	12	3 3 10	2 3 3¾ set.	25 19 9¾	3 9 6 set.	41 14 –	– –	15 14 2¼
	No.							
„ „ „ cat, treble -	2	3 1 0	5 11 8½ cwt.	18 3 –¾	5 11 8½ cwt.	18 3 –¾	—	—
„ „ „ treble - -	2	6 3 2	4 2 6½ „	27 18 8	4 2 6½ „	27 18 8	—	—
„ Bolts and nuts - - -	–	628 2 23	1 6 –¾ „	819 – 8¾	1 6 –¾ „	819 – 8¾	—	—
„ Boiler - - - - -	–	1 3 22	2 6 –¾ „	4 9 7¾	2 6 –¾ „	4 9 7¾	—	—
„ Caps to bowsprit - - -	–	7 2 17	6 – 7½ „	46 3 –	6 – 7½ „	46 3 –	—	—
„ Chain, mooring - - -	–	3 0 5	– 15 10 „	2 8 2¾	– 15 10 „	2 8 2¾	—	—
„ Fans, ventilating - - -	–	3 1 16	3 1 3 „	10 7 10¼	3 1 3 „	10 7 10¼	—	—
„ Irons, marking - - -	–	0 0 4	– 4 –¾ lb.	– 16 2¾	– 4 –¾ lb.	– 16 2¾	—	—
„ „ plane - - - - -	–	0 3 4	– 3 9½ „	16 13 3	– 3 9½ „	16 13 3	—	—
„ Hoops, top-gallant, with screw joints, iron blocks, and brass rollers - - - - -	–	3 3 17	8 – 7 cwt.	31 6 7	8 – 7 cwt.	31 6 7	—	—
„ Knees, iron - - - - -	–	33 1 2	1 14 4 „	57 2 2¾	1 14 4 „	57 2 2¾	—	—
„ Knives, erasing - - -	36	0 0 7	1 3 4 doz.	3 10 –½	– 12 7¼ doz.	1 17 9¾	1 12 2¾	—
„ Nippers - - - - -	–	7 3 5	5 17 7½ cwt.	45 16 10¼	5 17 7½ cwt.	45 16 10¼	—	—
„ Punches, hollow - - -	18	0 0 5½	– – 10¼ each	– 15 6	– – 11¼ each	– 16 10½	– –	– 1 4½
„ Plates - - - - - -	–	47 1 14	3 10 6 per cwt.	167 2 3¾	3 10 6 per cwt.	167 2 3¾	—	—
„ Stocks, anchor - - -	7	50 2 11	1 9 –¾ „	73 10 8½	1 17 7 „	98 10 10	– –	25 – 1½
„ „ „ in two parts -	–	915 1 11	1 7 9¾ „	1,267 6 4¾	1 7 9¾ „	1,267 6 4¾	—	—
„ Stoves, airing - - -	–	3 0 26	3 14 3½ „	12 – 2¼	3 14 3½ „	12 – 2¼	—	—
„ Targets - - - - -	–	46 3 0	1 4 7½ „	57 11 3¾	1 4 7½ „	57 11 3¾	—	—
„ Thimbles - - - - -	–	0 1 14	– 3 1½ lb.	6 10 11	– – 7½ lb.	1 6 3¼	5 4 7¾	—
„ Trucks - - - - -	55	28 2 20	1 4 10 each	68 6 5¼	1 12 – each	88 – –	– –	19 13 6¾
„ Taps, steel - - - -	244	0 3 5¼	– 3 9 „	45 13 11½	– 3 1⅝ „	38 7 7	7 6 4½	—
„ Vanes, copper - - -	36	0 0 19	– 6 3¼ per lb.	5 19 2½	– 1 4⅕ per lb.	1 5 8¾	4 13 5¾	—
„ Cutting up old iron - -	–	– – –	– – –	27 15 4	– – –	27 15 4	—	—
„ Repairs for store - - -	–	– – –	– – –	1,734 19 5½	– – –	1,734 19 5½	—	—
„ „ ships and services	–	– – –	– – –	8,484 5 10	– – –	8,484 5 10	—	—
„ Returns - - - - -	–	– – –	– – –	662 16 4	– – –	662 16 4	—	—
„ Work in hand - - -	–	– – –	– – –	377 9 1	– – –	377 9 1	—	—
„ Stock „ - - - -	–	– – –	– – –	258 8 1¼	– – –	258 8 1¼	—	—
			TOTAL - - - £.	31,340 14 10½	£.	32,352 9 5¼	111 – 4¼	1,122 14 11
						31,340 14 10½		111 – 4¼
			Difference—Cost of Manufacture Less than Rate Book Value - - - £.			1,011 14 6¾	£.	1,011 14 6¾

SMITHERIES—*continued.*

PEMBROKE. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron, of sorts	7,347 2 26	3,177 12 11	
„ „ „	173 2 29	66 8 1	
„ Blanks	2,153 1 17	2,153 8 –	
„ „	1,059 0 25	1,112 3 8	
„ Copper, boltstave	23 3 21¾	122 18 4	
„ „ old	1 1 24¼	5 9 6	
„ „ wire	0 0 20¼	– 15 3	
„ Steel, cast	34 1 6¼	41 1 5	
„ „ „	1 1 26¼	2 12 9	
„ „ „	3 2 26¼	7 7 8	
„ „ shear	4 0 14	6 10 7	
„ „ blister	5 0 6¾	5 11 9	
			6,701 19 11
„ Labour, forgings, iron, common	– – –	890 13 1	
„ „ „ „ plain	– – –	1,183 14 1	
„ „ „ „ middling	– – –	1,466 11 9	
„ „ „ „ extra	– – –	544 3 7	
„ „ „ copper	– – –	46 16 9	
„ „ „ steel	– – –	41 3 7	
„ „ „ iron, not included in the above, with repairs and alterations	– – –	4,517 16 4	
			8,690 19 2
„ General expenditure	– – –	2,222 9 1	2,222 9 1
„ Per-centage on cost of produce	– – –	1,605 12 1	1,605 12 1
		Total £.	19,221 – 3

PEMBROKE. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Forgings, iron, common	3,451 2 27	– 17 2½ per cwt.	2,971 8 6¼	1 1 – per cwt.	3,624 6 6¾	– –	652 18 –½
„ „ „ plain	1,857 1 23	1 14 –½ „	3,161 9 3½	1 15 – „	3,250 10 11	– –	89 1 7½
„ „ „ middling	1,427 2 12	2 12 8 „	3,759 18 8	2 4 2 „	3,152 12 8	607 6 –	—
„ „ „ extra	239 1 27	3 18 1 „	935 2 8	3 10 – „	838 4 4½	96 18 3½	—
„ „ copper	21 2 24¾	– 1 6½ lb.	189 1 11¾	– 1 8 lb.	202 14 7	– –	13 12 7¼
„ „ steel	21 3 8	– – 9½ „	96 16 6½	– – 11 „	112 – 4	– –	15 3 9½
„ Repairs	– –	– – –	6,547 15 –	– – –	6,547 15 –	—	—
„ Work in hand	– –	– – –	300 3 9	– – –	300 3 9	—	—
„ Returns	– –	– – –	260 1 –	– – –	260 1 –	—	—
„ Stock in hand	– –	– – –	999 2 10	– – –	999 2 10	—	—
		Total £.	19,221 – 3	£.	19,287 12 –½	704 4 3½	770 16 –¾
					19,211 – 3		704 4 3½
		Difference—Cost of Manufacture Less than Rate Book Value £.			66 11 9¼	£.	66 11 9¼

STEAM HAMMER SHOPS.

DEPTFORD. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron, old, wrought	4,777 1 10	1,391 6 –	
„ „ wire	2 0 8	1 18 8	
„ „ blooms	1,434 1 9	584 9 9	
			1,977 14 5
„ Labour, blooms	– – –	258 16 4	
„ „ blanks	– – –	153 5 5	
			412 1 9
„ General expenditure	– – –	854 10 6	854 10 6
	Total £.		3,244 6 8

DEPTFORD. *Cr.*

DESCRIPTION.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Blooms, under 2 cwt.	4,231 2 6	– 10 9½ cwt.	2,281 19 11	– 8 1¾ cwt.	1,724 7 –	557 12 11	—
„ Blanks	988 2 8	– 18 6 „	914 6 7	1 – – „	988 11 5	– –	74 4 10
„ Returns	– –	– –	48 – 2	– –	48 – 2	—	—
	Total £.		3,244 6 8	£.	2,760 18 7	557 12 11	74 4 10
			2,760 18 7			74 4 10	
Difference—Cost of Manufacture in Excess of Rate Book Value £.			483 8 1		£.	483 8 1	

WOOLWICH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand	– – –	231 19 7	
„ Iron, old, wrought	3,696 2 –	767 – 6	
„ „ square	166 2 14	63 12 8	
„ „ blooms	3,047 – 2	1,224 4 11	
			2,286 17 8
„ Labour, blooms	– – –	201 9 1	
„ „ blanks	– – –	620 14 8	
„ „ forgings, common	– – –	19 18 1	
„ „ „ plain	– – –	8 8 7	
„ „ „ middling	– – –	195 19 3	
„ „ „ extra	– – –	3 4 11	
			1,049 14 7
„ General expenditure	– – –	1,651 17 4	1,651 17 4
„ Per-centage on cost of produce (Blooms and Blanks not included)	– – –	71 10 9	71 10 9
	Total £.		5,060 – 4

WOOLWICH. *Cr.*

DESCRIPTION.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Blooms, under 2 cwt.	3,047 0 2	– 8 –¼ cwt.	1,224 4 11	– 8 1¾ cwt.	1,241 13 3	– –	17 8 4
„ Blanks	1,908 1 11	1 6 11 „	2,564 17 1	1 – – „	1,908 7 –	656 10 1	—
„ Forgings iron, common	60 3 19	1 8 10 „	87 16 9½	1 1 – „	63 19 4	23 17 5½	—
„ „ „ plain	11 0 27	2 12 5 „	29 9 4	1 15 – „	19 13 5	9 15 11	—
„ „ „ middling	188 1 1	3 10 –½ „	659 5 11½	2 4 2 „	415 14 9	243 11 2½	—
„ „ „ extra	2 0 16	4 16 1 „	10 5 11	3 10 – „	7 10 –	2 15 11	—
„ Returns	– –	– –	52 14 1	– –	52 14 1	—	—
„ Work in hand	– –	– –	431 6 3	– –	431 6 3	—	—
	Total £.		5,060 – 4	£.	4,140 18 1	936 10 7	17 8 4
			4,140 18 1			17 8 4	
Difference—Cost of Manufacture in Excess of Rate Book Value £.			919 2 3		£.	919 2 3	

STEAM HAMMER SHOPS—*continued.*

CHATHAM. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Cwt. qrs. lbs.	£. *s.* *d.*	£. *s.* *d.*
To Blooms, iron, under 2 cwt., single-worked	3,614 3 7	1,362 4 9¼	
„ „ „ „ double „	294 1 0	136 – –¼	
„ „ „ „ treble „	81 3 0	48 17 7	
„ „ „ above 2 cwt., double „	101 0 0	63 3 4¾	
„ Iron, square	158 0 25	59 19 10¼	
„ „ old, wrought	11,509 1 0	2,388 3 4¾	
			4,058 9 –¼
„ Labour, blooms, under 2 cwt.	– – –	192 14 11	
„ „ „ various	– – –	677 18 7	
„ „ blanks	– – –	670 7 6	
„ „ forgings, iron, common	– – –	20 2 –	
„ „ „ „ plain	– – –	7 – 1	
„ „ „ „ extra	– – –	1 2 9	
„ „ work in hand	– – –	206 15 5	
			1,776 1 3
„ General expenditure	– – –	3,077 – 3	3,077 – 3
„ Per-centage on cost of produce (Blooms and Blanks not included)	– – –	13 12 6¼	13 12 6¼
		Total £.	8,925 3 –

CHATHAM. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. *s.* *d.* per	£. *s.* *d.*	£. *s.* *d.* per	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
By Blooms, under 2 cwt.	3,694 0 7	– 7 7½ cwt.	1,407 12 11¾	– 8 1¾ cwt.	1,505 6 7¼	– –	97 13 7¼
„ „ various	6,942 0 12	– 10 6½ „	3,661 – 3¾	– 10 6½ „	3,661 – 3¾	—	—
„ Blanks	2,229 1 20	1 6 5½ „	2,949 11 –	1 1 – „	2,229 8 6½	720 2 5½	—
„ Forgings, iron, common	118 1 24	– 18 3½ „	108 6 8½	1 1 – „	124 7 9	– –	16 1 –½
„ „ „ plain	33 2 20	1 2 5¾ „	37 17 2¼	1 15 – „	58 18 9	– –	21 1 6¾
„ „ „ extra	0 1 21	8 8 11½ „	3 13 11	3 10 – „	1 10 7½	2 3 3½	—
„ Work in hand	– – –	– – –	704 2 4½	– – –	704 2 4½	—	—
„ Returns	– – –	– – –	52 18 6¾	– – –	52 18 6¾	—	—
		Total £.	8,925 3 –½	£.	8,337 13 6¼	722 5 9	134 16 2¾
			8,337 13 6¼			134 16 2¾	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	587 9 6¼			£. 587 9 6¼	

STEAM HAMMER SHOPS—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Cwt. qrs. lbs.	£. *s. d.*	£. *s. d.*
To Iron, old, wrought	4,247 3 0	881 8 2	
„ Blooms	1,726 1 4	703 9 2	
			1,584 17 4
„ Labour, blooms		179 – $9\frac{3}{4}$	
„ „ blanks		433 14 2	
			612 14 $11\frac{3}{4}$
„ General expenditure		839 5 9	839 5 9
		Total £.	3,036 18 $-\frac{3}{4}$

SHEERNESS. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. *s. d.* per	£. *s. d.*	£. *s. d.* per	£. *s. d.*	£. *s. d.*	£. *s. d.*
By Blooms, under 2 cwt.	3,402 2 2	– 7 $4\frac{3}{4}$ cwt.	1,260 3 $6\frac{3}{4}$	– 8 $1\frac{3}{4}$ cwt.	1,386 10 7	– –	126 7 $-\frac{1}{4}$
„ „ 2 cwt. and above	119 2 5	– 7 7 „	45 7 9	– 7 $9\frac{1}{3}$ „	47 1 6	– –	1 13 9
„ Blanks	1,515 2 23	1 2 10 „	1,731 6 9	1 – – „	1,515 14 1	215 12 8	—
		Total £.	3,036 18 $-\frac{3}{4}$	£.	2,949 6 2	215 12 8	128 – $9\frac{1}{4}$
			2,949 6 2			128 – $9\frac{1}{4}$	
Difference—Cost of Manufacture in Excess of Rate Book Value £.			87 11 $10\frac{3}{4}$		£.	87 11 $10\frac{3}{4}$	

PORTSMOUTH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Cwt. qrs. lbs.	£. *s. d.*	£. *s. d.*
To Iron, old, wrought	6,732 2 21	1,397 – 8	
„ „ re-manufactured	7 0 14	3 8 –	
„ „ boltstave	75 1 0	28 14 9	
„ Steel, old	3 3 0	2 1 3	
„ Blooms, under 2 cwt.	4,738 0 18	1,930 15 11	
„ „ 2 cwt. and above	45 0 0	17 14 4	
„ „ purchased	55 0 7	22 14 3	
			3,402 9 2
„ Labour, blooms		353 2 7	
„ „ blanks		828 13 7	
			1,181 16 2
„ General expenditure		3,222 4 1	3,222 4 1
		Total £.	7,806 9 5

PORTSMOUTH. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. *s. d.* per	£. *s. d.*	£. *s. d.* per	£. *s. d.*	£. *s. d.*	£. *s. d.*
By Blooms, under 2 cwt.	4,598 0 18	– 11 – cwt.	2,533 6 7	– 10 $7\frac{1}{2}$ cwt.	2,449 3 2	84 3 5	—
„ Blanks	3,370 2 19	1 7 $4\frac{3}{4}$ „	4,197 16 7	1 – – „	3,370 13 4	827 3 3	—
„ Returns	–	–	3 5 2	– – –	3 5 2	—	—
„ Work in hand	–	–	562 3 5	– – –	562 3 5	—	—
„ Stock „	–	–	509 17 8	– – –	509 17 8	—	—
		Total £.	7,806 9 5	£.	6,895 2 9		
			6,895 2 9				
Difference—Cost of Manufacture in Excess of Rate Book Value £.			911 6 8		£.	911 6 8	

PALL MALL

STEAM HAMMER SHOPS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron, old, wrought	12,357 1 11	2,566 4 7½	
„ Blooms, under 2 cwt.	3,532 3 8	1,439 12 6½	
„ „ above 2 cwt.	267 0 2	105 2 9	
„ Steel blister	0 0 7	– 1 11¼	
			4,111 1 10
„ Labour, blooms	– – –	403 11 9¼	
„ „ blanks	– – –	584 9 5¼	
„ „ armour plates	– – –	15 19 2½	
„ „ forgings, iron, common	– – –	11 14 1	
„ „ „ „ plain	– – –	82 8 5¼	
„ „ „ „ middling	– – –	9 18 9	
„ „ making bin	– – –	8 6 5	
„ „ assisting smithery	– – –	51 13 9	
„ „ cutting up old iron	– – –	24 11 3¾	
„ „ repairs	– – –	18 6 7¾	
			1,210 19 8
„ General expenditure	– – –	1,823 11 1	1,823 11 1
„ Per-centage on cost of produce (Blooms and Blanks not included)	– – –	69 – 2½	69 – 2½
		Total £.	7,214 12 9½

DEVONPORT. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Blooms, under 2 cwt.	7,774 2 24	– 7 – per cwt.	2,721 16 2¾	– 7 9½ per cwt.	3,027 – 3¼	– – –	305 4 –½
„ „ 2 cwt. and above	581 0 23	– 7 10¼ „	228 2 –¼	– 8 –½ „	233 15 2¼	– –	5 13 2½
„ Blanks	2,763 2 17	1 – 10½ „	2,889 7 11	1 – – „	2,763 13 –¼	125 14 10¾	—
„ Armour plates	32 1 11	1 15 2¼ „	56 18 8¾	1 15 2¼ „	56 18 8¼	—	—
„ Forgings, iron, common	47 1 16	– 18 11 „	44 16 6½	1 1 – „	49 15 3	– –	4 18 8½
„ „ „ plain	342 3 18	1 4 2½ „	415 3 9½	1 15 – „	600 1 10½	– –	184 18 1¼
„ „ „ middling	14 1 8	2 6 9¾ „	33 10 6¾	2 4 2 „	31 12 6¼	1 18 –¼	—
„ Making bin	– – –	– – –	15 9 –¼	– – –	15 9 –¼	—	—
„ Assisting smithery	– – –	– – –	134 8 7¼	– – –	134 8 7¼	—	—
„ Cutting up old iron	– – –	– – –	62 11 –	– – –	62 11 –	—	—
„ Repairs	– – –	– – –	53 2 7¾	– – –	53 2 7¾	—	—
„ Returns	– – –	– – –	559 5 9¼	– – –	559 5 9¼	—	—
		Total £.	7,214 12 9½	£.	7,587 13 11¼	127 12 11	500 14 –¾
					7,214 12 9½		127 12 11
Difference—Cost of Manufacture Less than Rate Book Value		£.			373 1 1¾	£.	373 1 1¾

PEMBROKE. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Cwt. qrs. lbs	£. s. d.	£. s. d.
To Iron, old, wrought	3,802 2 1	789 – 5	
„ „ new	401 2 13	153 12 5	
„ „ blooms	376 0 0	156 13 4	
„ „ „	3,511 2 1	1,433 15 10	
			2,533 2 –
„ Labour, blooms	– – –	142 16 9	
„ „ blanks	– – –	416 1 11	
			558 18 8
„ General expenditure	– – –	799 16 9	799 16 9
		Total £.	3,891 17 5

PEMBROKE. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK Rate.	RATE BOOK Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Blooms	3,513 1 1	– 6 7¾ per cwt.	1,169 5 10	– 8 1¾ per cwt	1,431 13 1	– –	262 7 3
„ Blanks	2,218 2 11	– 19 11 „	2,209 11 11	1 – – „	2,218 12 –	– –	9 – 1
„ Returns	– – –	– –	26 19 10	– –	26 19 10	—	—
„ Stock in hand, blooms	– – –	– –	485 19 10	– –	485 19 10	—	—
		Total £.	3,891 17 5	£.	4,163 4 9		
					3,891 17 5		
Difference—Costof Manufacture Less than Rate Book Value				£.	271 7 4	£.	271 7 4

RIVET MACHINE SHOP.

CHATHAM. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron Boltstave, Bowling ½ inch	177 0 25	159 9 11	
" " " Common ⅝ "	10 0 20	5 1 9	
" " " Bowling ⅝ "	402 0 24	361 19 10	
" " " Common ¾ "	103 1 24	51 14 8	
" " " Bowling ¾ "	1,108 1 3	997 9 –	
" " " " ⅞ "	755 1 3	679 15 –	
" " " Achilles ⅞ "	60 3 14	29 1 4	
" " " Common ⅞ "	32 2 23	16 7 –	
" " " Bowling 1 "	429 3 14	386 17 9	
" " " " 1⅛ "	36 3 4	78 2 2	
" " " " 1¼ "	136 1 2	122 12 10	
			2,888 11 3
" Coals	*Tons.* 263½	178 1 9	
			178 1 9
" Labour, rivets ½ inch		11 19 10	
" " " ⅝ "		17 6 6	
" " " ¾ "		33 4 6	
" " " ⅞ "		18 12 1	
" " " 1 "		6 12 6½	
" " " 1⅛ "		1 6 –	
" " " 1¼ "		1 18 7	
			91 – –½
" General expenditure		83 1 6¼	83 1 6¼
" Per-centage on cost of produce		314 10 4¼	314 10 4¼
		Total £.	3,555 4 11

CHATHAM. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Rivets, iron snap heads, ½ inch	143 3 3	1 8 11¼ cwt.	208 – 1¼	1 4 11¾ cwt.	179 11 5	28 8 8¼	—
" " " ⅝ "	332 2 15	1 5 6¾ "	450 14 11¾	" "	440 8 6	10 6 5¾	—
" " " ¾ "	1,094 3 3	1 3 6¼ "	1,287 19 6¼	1 – 5¼ "	1,118 14 6	169 5 –¼	—
" " " ⅞ "	665 1 24	1 5 –¾ "	834 – 1¾	" "	680 – 5	153 19 8¾	—
" " " 1 "	381 1 27	1 3 4¾ "	447 6 9¾	" "	389 16 8¼	57 10 1¼	—
" " " 1⅛ "	71 2 9	1 5 3¼ "	90 11 5¾	" "	73 2 10¾	17 8 7	—
" " " 1¼ "	112 1 16	1 5 1 "	141 – 11¾	" "	115 2 1½	25 18 10¼	—
" Returns			95 10 10¾		95 10 10¾	—	—
		Total £.	3,555 4 11	£.	3,092 7 5½		
			3,092 7 5½				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	462 17 5½		£.	462 17 5½	

MILLWRIGHTS' SHOPS.

CHATHAM. *Dr.*

DESCRIPTION.	Value. £. s. d.	Total. £. s. d.
To Work in hand	206 12 9	
„ Iron angle	– 5 5	
„ „ boltstaves	– 9 7¾	
„ „ castings	15 10 1½	
„ „ forgings	51 – 7½	
„ „ plate, rolled	15 – 10½	
„ „ „ charcoal	– 7 1	
„ „ bolts, screwed	– 1 9	
„ Metal bolts, Muntz's	17 1 5¼	
„ „ sheet „	7 3 10½	
„ „ castings	1,918 10 9	
„ Copper boltstave	– 5 7½	
„ „ hoops, spider	15 5 –	
„ Steel, forgings	1 11 2	
„ „ cast	– 14 –¾	
„ Tin, block	3 3 5½	
„ Pins, metal, belaying	2 15 –	
„ Rivets, iron	1 1 4½	
„ Illuminators	6 15 3	
„ Wire, brass	– 8 3	
„ Cases, wood (pendulums)	9 7 6	
„ Caps, metal	– 16 7½	
„ Canvas, new	– 3 2	
„ Chain rigging	– 6 1¼	
„ Leather	3 13 5½	
„ Paint	1 – 1¼	
„ Vulcanized India rubber	22 4 2	
„ Sundries	54 12 6¾	
		2,356 7 2½
„ Labour	790 15 3	790 15 3
„ General expenditure	149 10 11¾	149 10 11¾
„ Per-centage on cost of produce	300 15 4	300 15 4
Total £.		3,597 8 9¼

CHATHAM. *Cr.*

DESCRIPTION.	No.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt.qrs.lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Bearings, metal, for steering wheel	10	0 0 27½	– 1 11½ lb.	2 14 6½	– 1 11½ lb.	2 14 6½	—	—
„ Blocks, metal, cheek	24	4 3 20	– 1 2¼ „	32 17 9	– 1 3½ „	35 13 –	–	2 15 3
„ „ „ tiller	4	3 3 4	– 1 5¾ „	31 9 5½	– 1 5 „	30 – 8	1 8 9¼	—
„ „ „ transporting	2	1 0 8	– 1 3 „	7 1 –¾	– 1 3½ „	7 15 –	–	– 13 11¼
„ Bolts, metal, with nuts, for steering wheels	18	0 1 27	– 1 3¾ „	3 12 7¾	– 1 3¾ „	3 12 7¾	—	—
„ Bolts, metal, with nuts for beams	27	0 1 8	– 1 3 „	2 5 5	– 1 3 „	2 5 5	—	—
„ „ eye iron, with metal nuts, for lifting shafting	4	9 2 26	– – 8 „	36 12 6	– – 8 „	36 12 6	—	—
„ Bolts, iron, for drawing tubes of boilers	16	3 0 27	– 17 8¼ each	14 3 –¼	– 17 8¼ each	14 3 –¼	—	—
„ Bosses, metal, for handrails	6	0 0 5	– 1 10 per lb.	– 9 2½	– 1 10 per lb.	– 9 2½	—	—
„ Brackets, metal, with shivers	48	0 0 19	– 2 11¾ „	2 16 11½	– 2 11¾ „	2 16 11½	—	—
„ Chains, metal, with shackle, for rudder	4	5 0 6	– – 11¾ „	28 4 2½	– 1 5½ „	41 5 5	–	13 1 2½

MILLWRIGHTS' SHOPS—*continued.*

CHATHAM. *Cr.*—continued.

DESCRIPTION.	No.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost less than Rate Book Prices.
		Cwt.qrs.lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Covers, metal, for steering wheels	4	0 1 2	– 1 10¼ per lb.	2 15 9¾	– 1 10¼ per lb.	2 15 9¾	—	—
„ Cocks, metal, for Kingston's valves 3 ins.	1	0 2 18	5 – 10¼ each	5 – 10¼	5 15 – each	5 15 –	– –	– 14 1¾
„ „ „ ditto 4 „	3	3 0 2	7 – 11½ „	21 2 10½	7 5 – „	21 15 –	– –	– 12 1¼
„ „ „ ditto 5 „	2	3 0 9	14 10 10¼ „	29 1 8½	10 15 – „	21 10 –	7 11 8½	—
„ „ „ ditto 6 „	2	4 0 1	13 17 3 „	27 14 6	13 10 – „	27 – –	– 14 6	—
„ „ „ ditto 7 „	3	7 2 16	17 5 5¾ „	51 16 5¼	16 5 – „	48 15 –	3 1 5¼	—
„ Fairleaders, metal	2	0 2 14	– – 10½ lb.	3 2 1¾	– – 10½ lb.	3 2 1¾	—	—
„ Fastenings, metal, for bittacles	13	0 0 18½	– 2 3 „	2 2 –¾	– 2 3 „	2 2 –¾	—	—
„ Frames and gratings, metal	46	4 1 6½	– 1 4¾ „	33 18 –¾	– 1 2 „	28 2 11	5 15 1¾	—
„ „ and rims, for bittacles	6	0 2 10½	– 1 11 „	6 8 4¾	– 1 11 „	6 8 4¾	—	—
„ Gratings, metal	40	5 2 15	– 1 3¼ „	40 9 1¾	– 1 3¼ „	40 9 1¾	—	—
„ Hinges, metal, cross garnet, for ports	20	2 2 15	– 2 0¼ „	33 13 5¾	– 2 –¼ „	33 13 5¾	—	—
„ Hinges, metal, hook and ride, for ports	119	3 3 13½	– 1 3½ „	28 9 –½	– 1 2¾ „	25 14 9¼	2 14 3¼	—
„ Hinges, metal, for ports	190	38 2 1	– 1 2¼ „	254 15 4½	– 1 3¾ „	283 – 9¾	– –	28 5 5¼
„ „ „ scuttles	32	2 1 23¾	– 1 10 „	25 10 10¼	– 1 2¼ „	16 7 5¼	9 3 5	—
„ Hoops, spider, copper	2	0 2 14	– 2 4 „	8 4 5½	– 1 8 „	5 16 8	2 7 9½	—
„ „ „ „ fitted with metal belaying pins	1	– –	13 18 8¾ each	13 18 8¾	13 18 8¾ each	13 18 8¾	—	—
„ Illuminators or side scuttles to ports	50	21 1 12	– 2 1¾ lb.	257 8 2¼	– 2 1¾ lb.	257 8 2¼	—	—
„ Mandrils, cast iron	3	4 3 25	– – 5 „	12 – 8¼	– – 5 „	12 – 8¼	—	—
„ Pendulums, Blake's	13	– –	3 – 1½ each	39 1 6¾	3 9 11 each	45 8 11	– –	6 7 4½
„ Pins, metal, belaying	27	0 1 21¾	– 1 8 lb.	4 6 –¼	– – 11 lb.	2 6 7¼	1 19 5	—
„ Pintles and braces, for boats	11	1 3 0½	– 1 3 „	11 19 3¼	– – 11½ „	9 8 3¾	2 10 11½	—
„ Plates, metal, angle	92	0 2 1	– 3 9½ „	10 15 11½	– 3 9¼ „	10 15 11¾	—	—
„ „ „ for boats	820	0 1 1	– 2 9¾ „	4 2 1¼	– 2 9¾ „	4 2 1¼	—	—
„ „ „ ladders	3	0 1 7	– 1 1½ „	1 19 6¾	– 1 1½ „	1 19 6¾	—	—
„ „ „ locking	1	2 2 0	– – 11½ „	13 13 4	– 1 2 „	16 13 8	– –	3 – 4
„ „ „ rubbing, to bits	28	4 3 25½	– 1 1½ „	31 14 11¾	– – 11 „	25 10 7	6 4 4¾	—
„ „ „ of sorts	1,077	20 2 13¼	– 1 10 „	219 8 1½	– – 11 „	105 16 9¾	113 11 3¾	—
„ Rhodens, metal, for steering wheels	34	0 2 14½	– 1 9½ „	6 7 4½	– 1 9½ „	6 7 4½	—	—
„ Rims, metal, for bittacles	30	2 2 14	– 1 6¾ „	23 2 7¾	– 1 6¾ „	23 2 7¾	—	—
„ Rollers, metal, small	174	1 3 7	– 1 7 „	16 5 5½	– 1 6 „	15 4 6	1 – 11½	—
„ Rubbing pieces, metal	133	11 1 22	– 1 5 „	90 18 6¾	– – 11 „	58 15 2	32 3 4¾	—
„ Scrapers for boilers, wrought iron	10	0 2 2	– 2 6¼ each	1 5 4	2 6¼ each	1 5 4	—	—
„ Shivers, metal, large	14	7 3 8	– – 11¾ lb.	43 3 7½	– – 11 lb.	40 3 –	3 – 7½	—
„ „ „ small	26	3 3 24¾	– 1 2 „	25 19 2¾	– – 11 „	20 7 8¼	5 11 6	—
„ Slides, metal	1	0 0 5½	– 1 7½ „	– 8 11¾	– 1 4 „	– 7 4	– 1 7¾	—
„ „ „ for tiller ropes	10	1 2 10	– 2 3 „	20 2 6	– 1 5½ „	12 19 7	7 2 11	—
„ Sockets and eye bolts, metal, for Jacob's ladder	36	0 2 24	– 1 5¼ „	5 16 2¾	– 1 5¼ „	5 16 2¾	—	—
„ Sockets, metal, with pins, screw, for gun lashing	42	3 1 22	– 1 2¼ „	23 1 5½	– 1 2 „	22 10 4	– 11 1½	—
„ Sockets, metal, for stanchions	24	1 0 13	– 1 5½ „	9 2 3½	– 1 2½ „	7 11 –½	1 11 3	—
„ Stanchions, metal, for conning bridge	77	26 0 0½	– 1 1½ „	166 – 3¼	– 1 5 „	206 5 4	– –	40 5 –¾
„ Stanchions, metal, with sockets and knobs, for hatchway	24	8 0 12½	– 1 3 „	57 19 –¼	– 1 5 „	64 7 –½	– –	6 8 –¼
„ Stanchions, metal, with sockets for beams	46	11 1 4	– 1 1¾ „	72 17 7¾	– 1 5 „	89 10 8	– –	16 13 –¼
„ Tickets, muster, metal	125	– –	– – 9½ each	4 19 9	– – 3 each	1 16 5½	3 3 3½	—
„ Troughs, grindstone, cast iron	2	1 2 25	4 1 9 „	8 3 6¼	4 1 9 „	8 3 6¼	—	—
„ Valves, metal deck	136	6 2 1¼	– 1 8 lb.	62 4 3	– 1 – lb.	36 9 –	25 15 3	—
„ „ „ Kingston's 3 in.	1	1 1 7	11 4 8 each	11 4 8	11 – – each	11 – –	– 4 8	—
„ „ „ „ 4 „	1	1 2 27	12 4 5½ „	12 4 5½	13 5 – „	13 5 –	– –	1 – 6½
„ „ „ „ 6 „	2	6 3 25	24 2 5¾ „	48 4 11¼	25 – – „	50 – –	– –	1 15 –¼
„ „ „ „ 7 „	3	18 0 3	37 3 1¾ „	111 9 5¾	35 – – „	105 – –	6 9 5¾	—
„ „ „ sluice, complete	–	61 0 0½	– 1 3 lb.	436 13 3	– 1 3 „	436 13 3	—	—
„ „ „ scupper	21	21 1 13	– 1 3 „	151 3 9¾	– 1 – „	120 3 –	31 – 9¾	—
„ Ventilators, small	31	9 1 27	– 1 7¾ „	88 2 10¾	– 1 7¾ „	88 2 10¾	—	—
„ Sundries	–	– – –	– – –	275 18 11½	– – –	275 18 11½	—	—
„ Repairs	–	– – –	– – –	178 7 8¼	– – –	178 7 8¼	—	—
„ Work in hand	–	– – –	– – –	164 2 10½	– – –	164 2 10½	—	—
„ Returns	–	– – –	– – –	124 17 1¼	– – –	124 17 1¼	—	—
			TOTAL £.	3,597 8 9¼	£.	3,444 – 2¼	275 – –½	121 11 5½
				3,444 – 2¼			121 11 5½	
			Difference—Cost of Manufacture in Excess of Rate Book Value £.	153 8 7		£.	153 8 7	

MILLWRIGHTS' SHOPS—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand	- - -	23 9 5	
„ Castings, metal	23 3 4	105 4 2½	
„ Forgings and castings, iron	29 0 13	53 1 5¾	
„ Materials borrowed from other departments	- - -	5 5 6½	
„ Sundries	- - -	25 9 9½	212 10 5¼
„ Labour	- - -	189 5 8	189 5 8
„ General Expenditure	- - -	432 3 11¼	432 3 11¼
„ Per-centage on cost of produce	- - -	28 16 2¾	28 16 2¾
		Total £.	862 16 3¼

SHEERNESS. *Cr.*

DESCRIPTION.	No.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt.qrs.lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Chambers, metal, for head pumps	17	3 0 25	- 1 7¼ lb.	28 18 3	- 1 7¼ lb.	28 18 3	—	—
„ Covers, manhole, iron	1	0 0 20	- - 2½ „	- 4 4½	- - 2½ „	- 4 4½	—	—
„ Gauges, steel, for measuring timber	2	- -	3 5 6¾ each	6 11 1½	3 5 6¾ each	6 11 1½	—	—
„ Shivers, metal	8	0 2 22	- 1 4½ lb.	5 7 9	- 1 1½ lb.	4 7 9	1 - -	—
„ Valves, metal, deck	60	0 1 14	- 4 8¾ „	9 18 10¾	- 1 - „	2 2 -	7 16 10¾	—
„ Valves, non-return, Downton's 12-inch	6	6 2 11	- 1 4 „	49 1 6½	- 1 4 „	49 1 6½	—	—
„ Flanges „ „ 12-inch	6							
„ Valves „ „ 9-inch	4	2 3 27	- 1 3¾ „	22 2 3	- 1 3¾ „	22 2 3	—	—
„ Flanges „ „ 9-inch	12							
„ Valves „ „ 7-inch	9	4 2 8	- 1 5½ „	37 4 10¾	- 1 5½ „	37 4 10¾	—	—
„ Flanges „ „ 7-inch	36							
„ Ships and services	-	- -	- - -	381 - 3½	- - -	381 - 3½	—	—
„ Repairs	-	- -	- - -	168 15 10	- - -	168 15 10	—	—
„ Returns	-	- -	- - -	12 17 11	- - -	12 17 11	—	—
„ Work in hand	-	- -	- -	140 13 2¼	- - -	140 13 2¼	—	—
		Total £.		862 16 3¼	£.	853 19 4½		
				853 19 4½				
Difference—Cost of Manufacture in Excess of Rate Book Value £.				8 16 10¾		£.	8 16 10¾	

MILLWRIGHTS' SHOPS—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	No.	£. s. d.	£. s. d.
To Work in hand	–	867 5 4	
,, Boxes, fir, for sounding machines and logs	48	6 6 –	
,, Cases, mahogany, for Blake's pendulums	6	3 12 –	
	Cwt. qrs. lbs.		
,, Castings, brass	129 1 8½	598 19 –	
,, ,, lead	0 3 20	1 – 5	
,, ,, iron	10 1 20	5 6 10	
,, Forgings, copper	0 3 25	9 1 8	
,, ,, iron, common	7 3 16	8 5 9	
,, ,, ,, plain	9 2 10	16 15 7	
,, ,, ,, middling	5 1 5	11 13 7	
,, ,, ,, extra	34 0 21	83 18 4	
,, ,, steel	4 0 25	21 13 7	
	No.		
,, Handles, wood, for pumps	30	2 11 10	
	Cwt. qrs. lbs.		
,, Iron, re-manufactured	2 1 19	1 2 9	
,, Leather, bellows	0 0 19	1 14 9	
,, ,, millband	0 2 4	7 – –	
	Feet.		
,, Cedar, board	812	27 9 7	
,, ,, plank	1,711	113 – 3	
,, Elm, English	18	3 – –	
,, Yellow Pine, board	825	7 7 6	
,, ,, ,, plank	386	9 7 5	
,, Mahogany, Honduras, board	57	1 8 6	
,, Oak, English	13	4 8 10	
,, ,, ,, Old	8	1 7 4	
,, Sundries	–	11 18 –	
			1,825 14 10
,, Labour	–	1,145 16 2	1,145 16 2
,, General expenditure	–	438 3 –	438 3 –
,, Per-centage on cost of produce	–	218 5 3	218 5 3
		TOTAL £.	3,627 19 3

PORTSMOUTH. *Cr.*

DESCRIPTION.	No.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt.qrs.lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Apparatus for lowering boats, (Webb's)	1	– –	9 18 8 each	9 18 8	9 18 8 each	9 18 8	—	—
,, Blocks, metal, for boats' fair-leaders	6	0 0 3½	– 2 4 ,,	– 14 –	– 2 4 ,,	– 14 –	—	—
	Pairs.							
,, Blocks, Clifford's, for lowering boats, 3d size	10	– –	2 9 2¾ pair	24 12 3	2 9 2¾ pair	24 12 3	—	—
	No.							
,, Chambers, metal, for pumps, 4 inch	12	– –	– 1 3¾ lb.	16 16 –	– 1 – lb.	12 16 –	4 – –	—
,, Cocks, metal, for Kingston's valves, with iron spanners, 5 in.	2	2 2 27	10 – 11 each	20 1 10	10 15 – each	21 10 –	—	1 8 2
,, Cocks, metal, for Kingston's valves, with iron spanners, 6 in.	4	8 1 15	14 8 7¾ ,,	57 14 7	13 10 – ,,	54 – –	3 14 7	—
,, Cocks, metal, for Kingston's valves, with iron spanners, 7 in.	2	4 2 8	17 1 1 ,,	34 2 2	16 5 – ,,	32 10 –	1 12 2	—
,, Crutches, metal, for boats	200	2 2 6	– 3 5 ,,	34 3 4	– 2 11 ,,	29 3 4	5 – –	—
,, ,, ,, ,, ,, (Royal Yachts')	35	0 1 20½	– 12 1½ ,,	21 4 4	– 12 1½ ,,	21 4 4	—	—
,, Cutters, steel	431	– –	– 3 1 ,,	66 9 11	– 3 1 ,,	66 9 11	—	—
,, Engines, ring from ⅛ to 1⅝ in.	82	– –	1 4 8¼ ,,	101 5 –	– 14 –¼ ,,	57 10 –	43 15 –	—
,, ,, dowel ,, 2 to 7½ in.	21	– –	2 18 2½ ,,	61 2 4	2 7 4¾ ,,	49 15 4	11 7 –	—
,, ,, dowel 4 in., with spindles 8½ feet long	4	– –	8 11 5¾ ,,	34 5 11	8 11 5¾ ,,	34 5 11	—	—
,, Engines for mooting treenails from ¾ to 1 9/16 in.	9	– –	1 10 7¼ ,,	13 15 6	1 9 10 ,,	13 8 6	– 7 –	—
,, Fairleaders, metal, for boats	7	0 1 4	– 1 5 lb.	2 5 4	– 1 5 lb.	2 5 4	—	—

MILLWRIGHTS' SHOPS—*continued.*

PORTSMOUTH. *Cr.*—continued.

DESCRIPTION.	No.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt.qrs.lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Flaps, scupper, metal, 8½ ins.	12	0 3 8	– 10 9 each	6 9 –	– 7 2¾ each	4 6 9	2 2 3	—
„ „ „ „ 10 „	47	5 2 20	– 1 1¾ lb.	36 8 9	– 1 2½ lb.	38 8 6	– –	1 19 9
„ „ „ „ 11 „	1	0 0 18	– 1 2¼ „	1 1 4	– 1 2⅛ „	1 1 9	– –	– – 5
„ „ „ „ 12 „	13	1 1 11	– 2 2¼ „	16 10 4	– 1 2½ „	9 2 5	7 7 11	—
„ Hooks, metal, for boats	53	0 2 21	0 6 9 each	17 17 9	– 6 9 each	17 17 9	—	—
„ Knives, erasing	22	– – –	1 12 6 doz.	2 19 7	– 12 7½ doz.	1 3 1	1 16 6	—
„ Lamps, magazine, for Palmer's candles	6	– –	1 14 – each	10 4 –	1 14 – each	10 4 –	—	—
„ Machine, Jalousie	1	– –	39 12 4 „	39 12 4	39 12 4 „	39 12 4	—	—
„ Model, metal, for steering apparatus	1	– –	53 18 1 „	53 18 1	53 18 1 „	53 18 1	—	—
„ Nuts and elbows for Downton's pumps, 2d size	1	0 0 9	– 3 2¾ lb.	1 9 1	– 1 9¾ lb.	– 16 4	– 12 9	—
„ Pumps, metal, for boats, 3 in.	9	– –	6 4 6½ each	56 – 10	3 2 6 each	28 2 6	27 18 4	—
„ Pipes, metal, threeway, complete	8	3 3 7	– 3 4½ lb.	72 1 2	– 3 4½ lb.	72 1 2	—	—
„ Plates, metal, for boats	652	1 3 21	– 1 5⅓ „	15 16 5	– – 11½ „	10 7 11	5 8 6	—
„ Pintles and braces, metal, for boats	2	1 0 19	– – 11½ „	6 2 10	– – 11½ „	6 5 6	– –	– 2 8
„ Pendulums, Blake's	7	– –	2 17 1 each	19 19 7	3 9 11 each	24 9 5	– –	4 9 10
„ Rollers, cast-iron, for boats	190	8 0 27	– 16 7 cwt.	6 16 8	– 16 7 cwt.	6 16 8	—	—
„ „ metal, for boats' davits	8	0 0 6½	– 1 9¼ lb.	– 11 6	– 1 3 lb.	– 8 1	– 3 5	—
„ Screws, metal, hose, No. 4 size	4	0 1 10	1 11 7 pair	3 3 2	– 17 6 pair	1 15 –	1 8 2	—
„ Scuttles, metal, for side lights, 8 inches	10	4 3 0	7 1 1¼ each	70 11 –	7 1 1¼ each	70 11 –	—	—
„ Sockets, metal, for boats' awning stanchions	120	1 2 16	– 2 – lb.	17 4 –	– 1 5 lb.	13 – 8	4 3 4	—
„ Targets, lever, complete	10	– –	14 3 8½ each	141 17 1	12 16 – each	128 – –	13 17 1	—
„ Tickets, muster, tin	60	– –	– – 4¾ „	1 3 9	– – 4¾ „	1 3 9	—	—
„ Taps, steel, of sizes	15	– –	– 14 8¼ „	11 – 4	– 14 8¼ „	11 – 4	—	—
„ Tubes for air scuttles, 8 inches, Lang's	21	– –	– 17 – „	17 17 –	2 4 6 „	46 14 6	– –	28 17 6
„ Spindles, copper, for masthead vanes	4	0 1 4	– 2 5¼ lb.	3 18 –	– 1 9 lb.	2 16 –	1 2 0	—
„ Valves, metal, deck, for gunboats	27	1 0 6	– 2 2½ „	13 – 7	– 2 2½ „	13 – 7	—	—
„ Valves, metal, quarter gallery	4	0 0 15	– 3 11 „	2 18 9	– 3 11 „	2 18 9	—	—
„ „ „ sluice	10	4 2 18	– 2 3¾ „	60 7 2	– 2 3¾ „	60 7 2	—	—
„ „ „ Kingston's, 5-in. for the "Warrior"	2	5 3 4	19 1 4 each	38 2 8	19 1 4 each	38 2 8	—	—
„ Valves, metal, Kingston's, 6-in. for the "Warrior"	2	6 3 8	37 – 9½ „	74 1 7	37 – 9½ „	74 1 7	—	—
„ Valves, metal, Kingston's, 6-in. for the "Agincourt"	2	6 1 5	24 16 5 „	49 12 10	24 16 5 „	49 12 10	—	—
„ Valves, metal, Kingston's, 7-in. for the "Agincourt," with expansion sockets	2	12 1 10	45 14 4 „	91 8 8	45 14 4 „	91 8 8	—	—
„ Valves, metal, Kingston's, 5-in., short bells, for wood ships	2	6 0 6	21 9 6 „	42 19 –	21 – – „	42 – –	– 19 –	—
„ Valves, metal, Kingston's, elongated bells, for wood ships	2	11 3 0	51 6 – „	102 12 –	35 – – „	70 – –	32 12 –	—
„ Wheels, metal, for Downton's pump	1	0 1 21	– 2 9 lb.	6 14 9	– 1 9¾ lb.	4 8 10	2 5 11	—
„ Yokes, metal, for yachts' boats	14	0 2 0	1 14 1½ each	23 17 9	1 14 1½ each	23 17 9	—	—
„ Sundries	–	– – –	– – –	47 18 2	– – –	47 18 2	—	—
„ Repairs	–	– – –	– – –	703 18 10	– – –	703 18 10	—	—
„ Work in hand	–	– – –	– – –	828 15 9	– – –	828 15 9	—	—
„ Returns	–	– – –	– – –	68 8 8	– – –	68 8 8	—	—
„ Stock in hand	–	– – –	– – –	329 17 9	– – –	329 17 9	—	—
„ Loss on articles condemned	–	– – –	– – –	13 19 7	– – –	13 19 7	—	—
		TOTAL	£.	3,627 19 3	£.	3,493 4 8	171 12 11	36 18 4
				3,493 4 8			36 18 4	
		Difference—Cost of Manufacture in Excess of Rate Book Value	£.	134 14 7		£.	134 14 7	

MILLWRIGHTS' SHOPS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Value. £. s. d.	Total. £. s. d.
To Stock in hand	24 3 –¼	
„ Work „ „	394 13 11	
„ Bolts of sorts	6 12 10¼	
„ Castings, metal	220 3 4	
„ Chain, brass	2 2 6½	
„ Copper boltstaves	1 – 2	
„ Dresses, India rubber	33 10 –	
„ Leather	11 4 6¼	
„ Necks and caps, metal	3 2 –	
„ Rotators, log	7 8 –	
„ Screws, metal, and stones, agate	6 1 3½	
„ Timber, and timber materials	2 4 –	
„ Wire, brass	– 15 11¾	
„ Materials, borrowed	29 19 2½	
„ Sundries	29 19 4¼	
		773 – 2½
„ Labour	678 12 –	678 12 –
„ General expenditure	154 1 11	154 1 11
„ Per-centage on cost of produce	116 7 9	116 7 9
Total £.		1,722 1 10½

DEVONPORT. *Cr.*

DESCRIPTION.	No.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt.qrs.lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Cocks, metal, Kingston's, 6 in.	4	8 0 8	16 1 1 each	64 4 4½	13 10 – each	54 – –	10 4 4½	—
„ „ „ „ 7 „	4	9 1 10	16 14 10 „	66 19 3½	16 5 – „	65 – –	1 19 3½	—
„ Dogs, rail, metal	12	0 0 23	– 2 – lb.	2 5 11¾	– 2 – lb.	2 5 11¾	—	—
„ Fastenings, metal, for standard compass	*Set* 1	0 0 9½	4 9 2 set	4 9 2	4 9 2 set	4 9 2	—	—
„ Fastenings, metal, for amputation tables	1	0 0 26	5 16 4¾ „	5 16 4¾	5 16 4¾ „	5 16 4¾	—	—
„ Fastenings, metal, for hanging tables	24	0 1 11½	– 7 6½ lb.	14 17 6	– 7 6½ lb.	14 17 6	—	—
„ Fastenings, metal, for steering wheels	4½	7 2 18½	– 2 – „	86 7 5½	– 2 – „	86 7 5½	—	—
„ Flanges, metal, deck, for cabin stoves	*No.* 3	0 2 2	– 1 9 „	5 1 3¼	– 1 9 „	5 1 3¼	—	—
„ Hooks, metal, for boats	12	0 0 16	– 3 6¾ „	2 16 8½	– 3 6¾ „	2 16 8½	—	—
„ Hinges, for engine-room hatches and skylights	8	0 0 17	– 3 1¼ „	2 13 –	– 3 1¼ „	2 13 –	—	—
„ Indicators, metal, Admiral Elliot's plan	3	4 3 7½	– – 5 „	10 18 3¼	– – 5 „	10 18 3¼	—	—
„ Pins, metal, Lihou's	4	0 3 2½	– 1 5 „	6 2 4	– 1 5 „	6 2 4	—	—
„ Plates, metal, saucer, for ships' decks	46	5 2 1	– 2 1¼ „	65 7 –¼	– 2 1¼ „	65 7 –¼	—	—
„ Pillars, May's plan	2	1 2 15½	– 1 10 „	16 19 11½	– 1 10 „	16 19 11½	—	—
„ Rollers, brass	20	0 0 15	– 3 9 „	2 16 5¾	– 3 9 „	2 16 5¾	—	—
„ Valves, metal, Kingston's, 6 in.	4	12 1 9	19 – 5 each	96 1 8	25 – – each	100 – –	– –	3 18 4
„ „ „ „ 7 „	4	25 2 24	53 – 2 „	212 – 8½	35 – – „	140 – –	72 – 8¼	—
„ Sundries	–	– – –	– – –	50 6 1½	– – –	50 6 1½	—	—
„ Materials and labour lent to other departments	–	– – –	– – –	220 5 9½	– – –	220 5 9½	—	—
„ Repairs	–	– – –	– – –	564 1 8¾	– – –	564 1 8¾	—	—
„ Work in hand	–	– – –	– – –	208 17 1½	– – –	208 17 1½	—	—
„ Stock „	–	– – –	– – –	12 13 7	– – –	12 13 7	—	—
Total £.				1,722 1 10½	£.	1,641 15 10¾	84 4 3¾	3 18 4
				1,641 15 10¾			3 18 4	
Difference—Cost of Manufacture in Excess of Rate Book Value £.				80 5 11¾		£.	80 5 11¾	

PLUMBERS', &c., SHOPS.

DEPTFORD. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	No.	£. s. d.	£. s. d.
To Spirals, copper, bright, No. 3	152	133 19 –	
,, Screws, metal hose, No. 3	152	64 12 –	
	Lbs.		
,, Tin, block, and muriatic acid	45	1 12 9	
	No.		
,, Basins, common	2	– 8 3	
,, Sundries		– 10 6	
			201 2 6
,, Labour		8 14 6	8 14 6
,, Per-centage on cost of produce		20 19 8½	20 19 8½
	Total £.		230 16 8½

DEPTFORD. *Cr.*

DESCRIPTION.	Number.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By spirals, copper, bright, No. 3, with screws soldered complete for making No. 3 Suctions	152	1 9 6¼ each	224 17 7½	1 9 6¼ each	224 17 7½	—	—
,, Repairs	—	- - -	5 19 1	- - -	5 19 1	—	—
	Total £.		230 16 8½	£.	230 16 8½		

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. grs. lbs.	£. s. d.	£. s. d.
To Lead, milled	19 0 6	20 18 10	
,, ,, old	1 2 23	1 11 2	
	No.		
,, Basins, earthen	2	– 7 10	
,, Sundries		– 3 –	
			23 – 10
,, Labour		4 18 –	4 18 –
,, General expenditure		– 6 –	– 6 –
,, Per-centage on cost of produce		2 9 2	2 9 2
	Total £.		30 14 –

WOOLWICH. *Cr.*

DESCRIPTION.	Number.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book. Prices.	Cost Less than Rate Book Prices.
		Cwt.grs.lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Dressers, lead	212	13 2 10	1 8 9¼ per cwt.	19 10 10½	1 8 9¼ per cwt.	19 10 10½	—	—
,, Leads, hand	19	1 2 9	1 7 6¼ ,,	2 3 6½	1 5 – ,,	1 19 6	– 4 –½	—
,, Pellets, lead	200	0 0 8¾	– – 5¾ per lb.	– 4 3¾	– – 3 per lb.	– 2 2	– 2 1¾	—
,, Scuppers, lead, wrought	1	1 1 25	1 11 7¼ per cwt.	2 6 7	1 7 8 per cwt.	2 – 9	– 5 10	—
,, Repairs	–	- - -	- - -	2 15 6¼	- - -	2 15 6¼	—	—
,, Returns	–	- - -	- - -	3 13 2	- - -	3 13 2	—	—
		Total £.		30 14 –				
				30 1 11¾	£.	30 1 11¾		
Difference—Cost of Manufacture in Excess of Rate Book Value £.				– 12 –¼		£.	– 12 –¼	

PLUMBERS', &c., SHOPS—*continued.*

CHATHAM. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	No.	£. s. d.	£. s. d.
To Stands, wood, for water closets	146	20 7 7	
„ Basins, earthen	134	27 9 11½	
„ „ copper	12	6 17 6	
	Cwt. qrs. lbs.		
„ Handles and plates, brass	– 3 26	9 10 2½	
„ Metal castings	14 2 12½	69 17 10¼	
„ Copper, sheet, braziers'	132 – 26	694 4 4½	
„ Lead, milled and pipe	51 1 20	56 14 6	
„ „ old	13 2 –	12 7 6	
„ Forgings, iron	2 3 2¼	5 18 9	
	No.		
„ Bellows, De Remusat's apparatus	1	1 6 –	
„ Screws, metal, &c.	– – –	6 18 10¼	
„ Tin plates, and tin block, unrefined	– – –	1 – 11	
„ Screws and burners	– – –	– 7 7	
„ Glass, crown and stone ground	– – –	1 9 10	
„ Sundries	– – –	16 5 5½	
			930 16 10½
„ Labour	– – –	303 18 –	303 18 –
„ General expenditure	– – –	36 16 –	36 16 –
„ Per-centage on cost of produce	– – –	124 7 8¼	124 7 8½
		Total £.	1,395 18 7

CHATHAM. *Cr.*

DESCRIPTION.	No.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Apparatus, De Remusat's, No. 2	1	– –	7 13 10¼ each	7 13 10¼	7 13 10¼ each	7 13 10¼	—	—
„ Apparatus, De Remusat's, No. 2, lead fixed	3	– –	10 4 10¼ „	30 14 7	10 4 10¼ „	30 14 7	—	—
„ Basins, closet	–	213	– 2 10½ lb.	30 12 –½	– 1 10½ lb.	19 19 4½	10 12 8	—
„ Closets, water, with earthen basin	134	– –	2 14 5 each	364 13 2¼	2 5 – each	301 10 –	63 3 2¼	—
„ Closets, water, with copper basin	12	– –	3 2 5 „	37 9 2¼	2 13 – „	31 16 –	5 13 2¼	—
„ Conductors, lightning	–	13,388	– 1 2¼ lb.	793 2 2	– – 11¼ lb.	627 11 3	165 10 11	—
„ Funnels of sorts	–	820½	– 1 1 „	43 18 10½	– 1 2¼ „	48 17 5¾	– –	4 18 7¼
„ Hoods to galley	–	59	– 1 – „	2 19 6¼	– 1 6 „	4 8 6	– –	1 8 11¾
„ Pumps, syphon	1	– –	– 8 10½ each	– 8 10½	– 8 10½ each	– 8 10½	—	—
„ Spindles and vanes	–	88¾	– 2 9½ lb.	12 9 6½	– 1 4½ lb.	6 – 2	6 9 4½	—
„ Ovens, drying	1	20½	1 15 9½ each	1 15 9½	1 15 9½ each	1 15 9½	—	—
„ Shades, bittacle, copper	–	– –	– 2 6¾ lb.	– 16 8¼	– 1 1 lb.	– 7 –½	– 9 7¾	—
„ „ „ circular	–	– –	– 3 8¾ „	1 17 6¼	– 3 8¾ „	1 17 6¼	—	—
„ Pots, glue	2	6¼	– 3 – each	– 18 9	– 3 – each	– 18 9	—	—
„ Basins, tin, for wash-troughs	14	–	– 3 –½ „	2 2 9½	– 3 –½ „	2 2 9½	—	—
„ Eye-bolts, metal, screw	–	4	– 1 9¼ lb.	– 7 1¼	– 1 1 lb.	– 4 4	– 2 9¼	—
	Ins.	*Cwt. qrs. lbs.*						
„ Pipe-lead, wrought	4	11 0 24	1 6 3 cwt.	14 14 4½	1 10 6 cwt.	17 2 –	– –	2 7 7½
	No.							
„ Strainers, tin	1	– –	– 8 2¾ each	– 8 2¾	– 8 2¾ each	– 8 2¾	—	—
„ Repairs	–	– –	– – –	21 1 8¾	– – –	21 1 8¾	—	—
„ Returns	–	– –	– – –	27 13 9½	– – –	27 13 9½	—	—
			Total £.	1,395 18 7	£.	1,152 12 –½	252 1 9	8 15 2½
				1,152 12 –½			8 15 2½	
Difference—Cost of Manufacture in Excess of Rate Book Value			£.	243 6 6½		£.	243 6 6½	

PLUMBERS', &c., SHOPS—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Cwt. grs. lbs.	£. s. d.	£. s. d.
To Lead, milled	11 3 27	13 3 9½	
,, ,, old	14 3 11	13 12 2½	
,, Sundries	- - -	10 1 2	
			36 17 2
,, Labour	- - -	15 13 4	15 13 4
,, General expenditure	- - -	117 4 3½	117 4 3½
,, Per-centage on cost of produce	- - -	5 8 11	5 8 11
TOTAL £.			175 3 8½

SHEERNESS. *Cr.*

DESCRIPTION.	Number.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt.grs.lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Leads, fishing	200	3 3 20	1 3 3½ per cwt.	4 11 6	1 3 3½ per cwt.	4 11 6	—	—
,, ,, hand	100	10 3 17	1 1 3½ ,,	11 12 1½	1 5 – ,,	13 12 6½	- -	2 – 5
,, Scuppers, lead	7	10 0 5	1 18 6¾ ,,	19 7 4¼	1 7 8 ,,	13 17 10¾	5 9 5½	—
,, Repairs	–	- -	- - -	24 6 9¾	- - -	24 6 9¾	—	—
,, Ships and services	–	- -	- - -	107 16 3¼	- - -	107 16 3¼	—	—
,, Returns	–	- -	- - -	2 4 8¼	- - -	2 4 8¼	—	—
,, Stock in hand	–	- -	- - -	5 4 11½	- - -	5 4 11½	—	—
TOTAL £.				175 3 8½		171 14 8	5 9 5½	2 – 5
				171 14 8			2 – 5	
Difference—Cost of Manufacture in Excess of Rate Book Value £.				3 9 –½		£.	3 9 –½	

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Cwt. grs. lbs.	£. s. d.	£. s. d.
To Fir boards for lift-pumps, 3 No.	- - -	1 2 8	
,, Copper boltstaves	0 0 4	– 3 8	
,, Lead, old	21 0 4	19 5 6	
,, ,, gripe	3 0 14	3 8 9	
,, Leather, millband	0 0 5	– 11 8	
,, Solder	0 1 9	1 – –	
,, Tin, grain	0 2 4	3 6 4	
			28 18 7
,, Labour	- - -	7 9 8	7 9 8
,, General expenditure	- - -	1 10 11	1 10 11
,, Per-centage on cost of produce	- - -	3 15 11	3 15 11
TOTAL £.			41 15 1

PORTSMOUTH. *Cr.*

DESCRIPTION.	Number.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt.grs.lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Clacks, lead, for pumps	55	0 0 8	1 13 10 per cwt.	– 2 5	1 13 10 per cwt.	– 2 5	—	—
,, Leads, fishing	250	9 3 0	– – 10¾ each	11 4 8	– – 11½ each	11 19 7	- -	– 14 11
,, ,, hand	100	9 3 0	1 1 3½ per cwt.	10 7 7	1 5 – per cwt.	12 3 9	- -	1 16 2
,, Scuppers, lead, wrought	3	3 1 7	1 15 2 ,,	5 16 5	1 7 8 ,,	4 11 8	1 4 9	—
,, Solder	–	1 2 0	– – 7¼ per lb.	5 – 6	– – 6½ per lb.	4 11 –	– 9 6	—
,, Repairs	–	- -	- - -	9 3 6	- - -	9 3 6	—	—
TOTAL £.				41 15 1		£.	1 14 3	2 11 1
						42 11 11		1 14 3
						41 15 1		
Difference—Cost of Manufacture Less than Rate Book Value £.						– 16 10	£.	– 16 10

PLUMBERS', &c., SHOPS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Copper boltstaves	0 3 19¾	4 15 1¼	
„ „ sheet	16 0 22½	85 6 9	
„ Brass, plate	0 0 8	– 6 –	
„ Iron, of sorts	0 0 17	– 1 4	
„ „ enclosures for washstands	– – –	18 8 3	
„ Lead, milled	8 1 27	9 6 8¾	
„ „ old	46 2 27	42 16 8	
„ Leather	– – –	– 5 7	
„ Solder	– – –	1 4 11	
„ Tin plates, and iron wire	– – –	1 1 5	
„ Pans, earthen, &c.	– – –	8 19 6½	
„ Zinc, sheet	1 3 5	2 17 9	
„ Sundries	– – –	71 4 8¼	
			246 14 8¾
„ Labour	– – –	213 12 –	213 12 –
„ General expenditure	– – –	52 1 4¼	52 1 4¼
„ Per-centage on cost of produce	– – –	51 4 10	51 4 10
		Total £.	563 12 11

DEVONPORT. *Cr.*

DESCRIPTION.	No.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt.qrs.lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Candlesticks, tin	91	– –	– – 7 each	2 14 –¾	– – 7 each	2 14 –¾	—	—
„ Elbows, brass	2	– –	– 4 10¾ „	– 9 9½	– 4 10¾ „	– 9 9½	—	—
„ Flanges, copper	14	– –	– 8 6 „	5 19 10½	– 8 6 „	5 19 10½	—	—
„ Funnels, top gallant	38	– –	– 1 4 per lb.	52 18 4	– 1 3 per lb.	50 5 –	2 13 4	—
„ Leads, fishing	530	– –	– – 11¾ each	26 3 8	– – 11 each	25 7 11	– 15 9	—
„ „ deep sea	62	– –	1 4 3½ per cwt.	20 – 6½	1 6 – per cwt.	23 1 6	– –	3 – 11½
„ „ hand	62	– –	1 1 – „	6 8 1	1 5 – „	7 9 –	– –	1 – 11
„ Scuppers, copper	2	– –	– 1 6 per lb.	9 7 –¾	– 1 6 per lb.	9 7 –¾	—	—
„ „ lead	5	– –	1 14 1 per cwt.	13 14 11	1 14 1 per cwt.	13 14 11	—	—
„ Ventilators, copper	11	– –	– 1 10 per lb.	79 4 7¼	– 1 10 per lb.	79 4 7¼	—	—
„ Washstands, iron, fitting	77	– –	– 5 8 each	21 17 –	– 5 8 each	21 17 –	—	—
„ Repairs	–	– –	– – –	315 17 10	– – –	315 17 10	—	—
„ Sundries	–	– –	– – –	8 17 1¾	– – –	8 17 1¾	—	—
		Total £.		563 12 11		£. 564 5 8½	3 9 1	4 1 10½
						563 12 11		3 9 1
		Difference—Cost of Manufacture Less than Rate Book Value £.				– 12 9½	£.	– 12 9½

METAL MILL.

REFINING COPPER.

CHATHAM. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Copper, cake, new	845 0 2	4,161 14 3	
„ „ old	6,696 1 4	26,561 18 8	
„ Lead, old	2 0 0	1 15 –	
„ Ladle bowls, iron	13 2 11	26 19 5	
„ Beech poles	504 *No.*	42 – –	
„ Coals, metal mills	*Cwt. qrs. lbs.* 940 0 0	54 11 6	
„ „ „	5,680 0 0	190 17 8	
			31,039 16 6
„ Labour	– – –	184 10 –	184 10 –
„ General expenditure	– – –	92 10 11	92 10 11
„ Per-centage on cost of produce	– – –	2,585 17 4	2,585 17 4
		Total £.	33,902 14 9

CHATHAM. *Cr.*

DESCRIPTION.	Quantity.	COST.		RATE BOOK.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Rate.	Value.	Rate.	Value.		
	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Copper, refined	6,047 0 6	94 1 3 ton	28,444 10 8	94 1 3 ton	28,444 10 8		
„ Stock in hand	– –	– – –	5,458 4 1	– – –	5,458 4 1		
		Total £.	33,902 14 9	£.	33,902 14 9		

METAL MILL—*continued.*

MANUFACTURED ARTICLES.

CHATHAM. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Copper, refined	9,785 2 23	46,962 1 1½	
„ „ new	1,247 2 8	6,143 15 7¾	
„ „ old	402 0 3	1,594 14 1½	
„ Metal, old	1,855 2 15	5,195 15 6	
„ Tin, block	91 0 22	542 12 4½	
„ Zinc, in cake	695 1 25	878 – 9¾	
„ „ old	35 0 25	11 12 1	
„ Antimony Regulus	2 0 21	4 15 11½	
„ Blooms, iron	15,520 2 4	6,970 1 8½	
„ Forgings, iron	199 3 7	78 13 8	
„ Iron bowling, boltstave	766 2 0	689 17 –	
„ „ wire	194 2 0	40 7 3	
„ „ short broads	13 3 5	5 4 7	
„ „ old wrought	5,628 2 16	1,167 18 11	
„ Coals	37,170 0 0	1,280 14 3½	
„ Charcoal	– – –	– 14 9	
„ Acid, sulphuric	13 1 13	11 15 5½	71,578 15 3
To Labour:			
Copper, sheet	– – –	422 10 6	
„ braziers'	– – –	110 10 –	
„ boltstaves	– – –	77 11 6	
Muntz's metal, of sorts	– – –	181 15 4	
Iron, of sorts	– – –	1,219 14 6	
Angle iron	– – –	60 6 –	
Bowling iron	– – –	37 18 –	
Nails, metal sheathing	– – –	128 6 3	
Metal castings of sorts	– – –	452 2 4	
Babbits, metal	– – –	– 14 6	2,691 8 11
To General expenditure	– – –	2,687 19 6	2,687 19 6
„ Per centage on cost of produce	– – –	2,555 3 –	2,555 3 –
		Total £.	79,513 6 8

CHATHAM. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Copper, sheets	4,191 3 0	5 4 8½ per cwt	21,945 8 5	5 5 – per cwt.	22,006 13 9	– –	61 5 4
„ „ „ braziers'	1,746 0 25	4 19 2½ „	8,661 16 –½	5 5 – „	9,167 13 5¼	– –	505 17 4¾
„ „ bolts, flats, and squares	1,672 2 27	5 – 11 „	8,437 17 10	5 2 6 „	8,572 16 –	– –	134 18 2
„ Muntz's metal sheets, bolts, and nails	1,170 2 12	4 1 11¾ „	4,814 8 –	4 9 11 „	5,264 3 9½	– –	449 15 9½
„ Iron, of sorts	14,242 3 19	14 – 3¼ per ton	10,002 9 6½	9 11 – per ton	6,800 19 11	3,201 9 7½	—
„ „ angle	1,844 0 8	20 17 6 „	1,925 17 8½	18 – 9 „	1,663 2 4	262 15 4½	—
„ „ bowling	668 2 8	25 18 – „	866 6 4	18 – – „	601 14 4	264 12 0	—
„ Metal castings, rings, bolts, nails, and rudder chains	1,181 1 2	3 17 7½ per cwt.	4,584 2 1	4 10 9 per cwt.	5,362 10 1¾	– –	778 8 –¾
„ Metal sheathing nails	500 1 21	5 3 3 „	2,582 5 6¼	4 13 4 „	2,335 7 6	246 18 –¼	—
„ „ babbits	24 1 1	6 6 – „	152 19 5	9 16 – „	237 14 9	– –	84 15 4
„ Copper oxide	251 2 25	79 6 8 per ton	998 10 –½	79 6 8 per ton	998 10 –½	—	—
„ Stock in hand	– –	– – –	14,541 5 8¾	– – –	14,541 5 8¾	—	—
		Total £.	79,513 6 8	£.	77,552 11 8¾	3,975 15 –¼	2,015 – 1
			77,552 11 8¾			2,015 – 1	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	1,960 14 11¼		£.	1,960 14 11¼	

FOUNDRIES.

CHATHAM. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron, old, cast	2,140 0 0	267 10 –	
„ „ pig, Scotch	2,440 0 0	384 6 –	
„ „ „ Welch	1,180 0 0	330 8 –	
„ Coke	2,452 0 0	160 1 1¼	
„ Charcoal	156 *Bushels*	9 11 9	
	Cwt. qrs. lbs.		
„ „ blacking	20 0 0	8 12 6	
„ Sand, Upnor	2,800 0 0	25 13 4	
„ „ road	300 0 0	5 10 –	
„ Other stores		6 15 10¼	
			1,198 9 6½
To Labour:			
Moulders		714 12 3	
Fitter		60 4 4	
Furnace man		77 7 10	
Labourers		224 1 11	
			1,096 6 4
To General expenditure		62 4 5¾	62 4 5¾
„ Per-centage on cost of produce		235 14 –¼	235 14 –¼
		Total £.	2,592 14 4½

CHATHAM. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Iron castings	5,463 0 14	– 9 5¾ per cwt.	2,592 14 4½	– 11 1 per cwt.	3,027 9 7	– – –	434 15 2½
					2,592 14 4½	—	—
Difference—Cost of Manufacture Less than Rate Book Value					434 15 2½	£.	434 15 2½

DEVONPORT. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Stock in hand	– – –	9 15 7¼	
„ Copper, old	36 0 0½	142 16 –	
„ Metal „	244 0 0	683 4 –	
„ Zinc, cake	6 1 0	7 17 9¾	
„ „ old	5 0 17	1 18 7½	
„ Coke	106 0 0	6 8 1	
„ „	356 1 7	20 12 8½	
			872 12 10
To Labour		265 3 6¼	265 3 6¼
„ General expenditure		38 13 6¾	38 13 6¾
„ Per-centage on cost of produce		117 12 11	117 12 11
		Total £.	1,294 2 10

DEVONPORT. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Metal castings	284 2 11	– – 9¾ per lb.	1,294 2 10	– – 10¼ per lb.	1,361 6 6¾	– – –	67 3 8¾
					1,294 2 10	—	—
Difference—Cost of Manufacture Less than Rate Book Value					67 3 8¾	£.	67 3 8¾

FOUNDRIES—*continued.*

PEMBROKE. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Metal, old	181 1 14¾	507 17 4	
„ Copper „	144 2 22	540 4 –	
„ „ boltstave	– – 4½	– 4 2	
„ Zinc, old	39 0 25½	14 14 2	
„ „ cake	18 0 0	22 14 6	
„ Tin, grain	3 2 5½	21 9 5	
„ Iron, melting, pig, Coltness	1,010 0 14	159 1 11	
„ „ „ „ Blaenavon	150 2 0	42 2 9	
„ „ old cast	454 0 9	56 15 2	
To Labour:			1,365 3 5
Brass castings	– – –	212 19 5	
Iron „	– – –	243 5 9	
			456 5 2
To General expenditure	– – –	197 9 2	197 9 2
„ Per-centage on cost of produce	– – –	197 19 9	197 19 9
		Total £.	2,216 17 6

PEMBROKE. *Cr.*

DESCRIPTION.	Quantity.	COST.		RATE BOOK.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Rate.	Value.	Rate.	Value.		
	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Castings, brass	348 3 22	– – 9½ per lb.	1,528 6 6	– – 10 per lb.	1,628 8 4	– –	100 1 10
„ „ iron	1,485 1 12	– 8 9 „ cwt.	649 10 9	– 10 3 „ cwt.	761 4 11	– –	111 14 2
„ Returns	– – –	– – –	39 – 3	– – –	39 – 3	—	—
	Total £.		2,216 17 6		£. 2,428 13 6		
					2,216 17 6		
Difference—Cost of Manufacture Less than Rate Book Value					£. 211 16 –	£.	211 16 –

LEAD MILL.

CHATHAM. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Lead, new, pig	1,883 2 0	2,016 18 3½	
„ „ old	7,444 3 9	6,824 8 6½	
„ Tin bar, unrefined	80 0 3	477 16 6¼	
	Tons. cwt. qrs. lbs.		
„ Coals	11 2 0 0	6 15 6	
			9,325 18 10¼
To Labour:			
Lead, milled		113 2 –	
„ pipe		69 – –	
Solder, plumbers'		7 15 –	
„ tinmans'		1 1 –	
Leads, hand		– 6 –	
			191 4 –
To General expenditure		146 11 4	146 11 4
„ Per-centage on cost of produce		942 4 –½	942 4 –½
		Total £.	10,605 18 2¾

CHATHAM. *Cr.*

DESCRIPTION.	Quantity.	Cost		Rate Book.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Rate.	Value.	Rate.	Value.		
	Cwt. grs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Lead, milled	6,835 1 16	1 1 5¼ per cwt.	7,331 6 –¾	1 2 – per cwt.	7,518 18 7¾	– – –	187 12 7
„ „ pipe	1,822 1 7	1 5 5¾ „	2,322 7 4¾	1 7 6 „	2,505 13 7	– – –	183 6 2¼
„ Solder, plumbers'	227 2 12	– – 6¼ per lb.	664 5 4¾	– – 6¼ per lb.	690 8 2	– – –	26 2 9¼
„ „ tinmans'	7 3 12	– – 10¾ „	39 4 1¾	– – 10¾ „	39 4 1¾	—	—
„ Leads, hand, 50 No.	6 1 0	1 2 7½ per cwt.	7 1 5¼	1 5 – per cwt.	7 16 3	– – –	– 14 9¾
„ Lead ashes	– – –	– – –	241 13 9½	– – –	241 13 9½	—	—
		Total £.	10,605 18 2¾		£. 11,003 14 7		
					10,605 18 2¾		
Difference—Cost of Manufacture Less than Rate Book Value					£. 397 16 4¼	£.	397 16 4¼

PAINT MILL.

CHATHAM. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To White lead (dry)	5,642 2 0	7,017 17 2¼	
„ „ zinc, oxide	210 1 3	310 7 6¼	
„ Black, mineral	1,644 3 22	258 14 8¼	
„ Yellow, English	318 1 8	62 – 1¼	
„ „ spruce	136 1 9	30 16 3¾	
„ Red, Venetian	72 1 2	16 6 8½	
„ Green, Queen's	2 0 8	7 19 6	
„ Umber, Turkey (raw)	0 0 24	– 1 2	
„ „ „ (burnt)	0 2 0	– 5 10	
„ Red lead (dry)	414 0 23	486 13 9¾	
„ Litharge (dry)	53 0 13	66 8 11½	
„ Whiting	774 0 0	52 8 1½	
„ Oil, linseed	22,366 *Gallons.*	2,562 15 4	
„ Turpentine, spirits	25½ „	3 18 7½	
	Cwt. qrs. lbs.		
„ Oxide of copper, unprepared	294 2 25	1,134 13 8¼	
			12,011 7 6¾
To Labour:			
Paint, mixed, white		89 3 –	
„ black		53 6 10	
„ English yellow		8 2 6	
„ spruce		5 11 2	
„ Venetian red		2 8 4	
„ zinc, white		5 17 –	
„ Queen's green		– 3 –	
Umber, Turkey (raw)		– – 9	
„ „ (burnt)		– 2 3	
Red lead, mixed		7 10 10	
Litharge		– 18 –	
Putty		21 8 10	
Oxide of copper, prepared		89 9 –	
			284 1 6
To General expenditure		140 5 6	140 5 6
„ Per-centage on cost of produce		1,243 11 5½	1,243 11 5½
		Total £.	13,679 6 –¼

CHATHAM. *Cr.*

DESCRIPTION.	Quantity.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Paint, mixed, white	6,264 0 17	1 8 3 per cwt.	8,846 14 9½	1 6 6 per cwt.	8,300 – –	546 14 9½	—
„ „ black	2,372 2 23	– 12 7½ „	1,498 1 3¼	– 17 – „	2,016 15 11¾	–	518 14 8½
„ „ English yellow	427 1 7	– 11 10 „	252 16 10½	– 11 6 „	245 14 1	7 2 9½	—
„ „ spruce, yellow	207 1 2	– 15 2½ „	157 12 –¼	– 16 9 „	173 11 8¾	–	15 19 8½
„ „ Venetian red	98 1 4	– 13 1¼ „	64 8 3¾	– 14 7 „	71 13 4	–	7 5 –¼
„ „ zinc, white	285 0 1	1 13 –¼ „	470 13 6½	1 14 – „	484 10 3½	–	13 16 9
„ „ Queen's green	2 2 16	– – 8 per lb.	9 19 3¾	– 1 – per lb.	14 16 –	–	4 16 8¼
„ „ umber, Turkey (raw)	– 1 5	1 7 7 per cwt.	– 8 1½	– 12 3 per cwt.	– 3 7¼	– 4 6¼	—
„ „ „ „ (burnt)	– 3 24	1 5 6 „	1 4 7	– 16 1 „	– 15 6	– 9 1	—
„ Red lead, mixed	460 1 4	1 6 2¾ „	603 16 9	1 6 2¾ „	603 16 9	—	—
„ Litharge	58 1 16	1 8 2¾ „	82 9 –¼	1 6 – „	75 18 2½	6 10 9¾	—
„ Putty	906 3 6	– – –½ per lb.	295 18 7	– – –⅜ per lb.	317 7 7½	–	21 9 –½
„ Oxide of copper, prepared	289 0 5	4 16 6½ per cwt.	1,395 2 10	5 3 6 per cwt.	1,495 16 1¼	–	100 13 3¼
		Total £.	13,679 6 –¼	£.	13,800 19 2½	561 2 –	682 15 2¼
					13,679 6 –¼		561 2 –
Difference—Cost of Manufacture Less than Rate Book Value				£.	121 13 2¼	£.	121 13 2¼

CEMENT MILL.

CHATHAM. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Tons. cwt.qrs.lbs.	£. s. d.	£. s. d.
To Stone, Harwich	1,072 6 2 14	502 6 –	
„ Coals	36 0 0 0	20 11 –	
„ „	50 0 0 0	27 3 9	
„ Other stores	– – –	31 5 7½	
			581 6 4½
„ Labour	– – –	181 18 6	181 18 6
„ General expenditure	– – –	130 11 7	130 11 7
„ Per-centage on cost of produce	– – –	89 7 7¼	89 7 7¼
		Total £.	983 4 –¾

CHATHAM. *Cr.*

DESCRIPTION.	Quantity.	COST.		RATE BOOK.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Rate.	Value.	Rate.	Value.		
	Tons.cwt. qrs.lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Cement	823 11 1 14	1 3 10½ per ton.	983 4 –¾	1 2 2 per ton.	912 15 9¼	70 8 3½	—
			912 15 9¼				
Difference—Cost of Manufacture in Excess of Rate Book Value			£. 70 8 3½		£.	70 8 3½	

ROPERIES.

RE-MANUFACTURING SPUN YARN.

WOOLWICH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Junk	10 5 0 0	205 – –	205 – –
„ Labour	– – –	137 15 6	137 15 6
„ General expenditure	– – –	46 15 –	46 15 –
" Per-centage on cost of produce	– – –	32 19 1	32 19 1
		Total £.	422 9 7

WOOLWICH. *Cr.*

DESCRIPTION.	Weight.	Cost		Rate Book.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Rate.	Value.	Rate.	Value.		
	Tons. cwt. qrs. lbs.	£. s. d. *Per ton.*	£. s. d.	£. s. d. *Per ton.*	£. s. d.	£. s. d.	£. s. d.
By Spun yarn, tarred	4 18 2 0	47 4 9	232 13 1	38 – –	187 3 –	45 10 1	—
„ Seizing-stuff	0 19 1 25	68 2 2	66 6 4	36 – –	35 1 –	31 5 4	—
„ Cordage	1 2 3 24	55 6 3	63 10 2	30 – –	34 8 11	29 1 3	—
„ Stock in hand	– – –	– – –	60 – –	– – –	60 – –	—	—
		Total £.	422 9 7		£.	316 12 11	
			316 12 11				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	105 16 8		£.	105 16 8	

ROPERIES—*continued.*

YARNS.

CHATHAM. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
On Spinning Floor:			
To Work in hand—Hemp various	14 4 1 23	546 14 7¾	
„ Hemp issued for conversion, Riga	197 12 3 8	8,668 12 4	
„ „ „ „ Petersburg	397 17 0 8	16,236 11 5½	
„ „ „ „ Italian	256 6 3 14	10,830 10 5¼	
„ Oil, pale seal, 1,100 gallons	- - -	192 10 –	
			36,474 18 10¼
„ Labour, preparing and spinning hemp	- - -	8,889 5 5½	8,889 5 5½
„ General expenditure	- - -	295 11 –¼	295 11 –¼
At Spinning Machine:			
To Work in hand—Hemp, Petersburg	7 14 0 0	257 19 –	
„ Hemp issued for conversion, Riga	93 0 0 0	4,079 – 4½	
„ „ „ „ Petersburg	187 0 0 0	7,631 10 11½	
„ „ „ „ Italian	10 0 0 0	422 10 –	
			12,391 – 4
„ Labour, preparing and spinning	- - -	831 14 9	831 14 9
„ General expenditure	- - -	122 8 9	122 8 9
Tarring and Warping:			
To Tar, vegetable, 1,558 barrels	194 15 0 0	1,840 7 9	1,840 7 9
„ Labour, tarring, &c., hand and machine spun	- - -	1,938 7 –	1,938 7 –
„ General expenditure	- - -	45 15 11¼	45 15 11¼
		Total £.	62,829 9 10¼

CHATHAM. *Cr.*

DESCRIPTION.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d. *Per ton.*	£. s. d.	£. s. d. *Per ton.*	£. s. d.	£. s. d.	£. s. d.
Hand Spun:							
By Yarns, tarred, Riga	192 10 1 7	52 2 10	10,038 1 5¾	41 4 2	7,933 3 1½	2,104 18 4½	—
„ „ „ Petersburg	388 16 2 14	48 19 5	19,040 15 3¾	41 6 2	16,061 3 10½	2,979 11 5½	—
„ „ „ Italian	191 19 2 14	58 1 7	11,150 3 2½	50 7 11	9,674 15 11½	1,475 7 3	—
„ „ „ Dressed	9 12 1 0	38 4 10	367 11 10	31 – –	297 19 9	69 12 1	—
„ Yarns, not tarred	87 7 3 0	56 5 4	4,917 6 7	45 18 1	4,011 15 9½	905 10 9½	—
Machine Spun:							
By Yarns, tarred, Riga	103 4 2 0	44 17 3	4,630 17 4½	39 10 –	4,077 7 9	553 9 7½	—
„ „ „ Petersburg	206 14 2 0	41 18 11	8,670 16 11½	39 10 –	8,165 12 9	505 4 2½	—
„ „ „ Italian	11 7 3 23	43 2 2	491 7 2	46 – –	524 5 11½	– –	32 18 9½
„ Returns, hemp various	107 16 3 4	– –	2,552 12 4	– –	2,552 12 4	—	—
„ Work in hand, hemp	21 3 0 19	– –	886 19 –	– –	886 19 –	—	—
„ „ „ oil, 28¾ gallons	– – –	– –	5 – 7¼	– –	5 – 7¼	—	—
„ Tar barrels, empty, 1,558 No.	– – –	– –	77 18 –	– –	77 18 –	—	—
„ Weight Lost in Manufacture:							
Spinning Floor	12 6 0 20	—	—	—	—	—	—
Spinning Machine	16 2 0 2	—	—	—	—	—	—
		Total £.	62,829 9 10¼	£.	54,268 14 10¾	8,593 13 9	32 18 9½
			54,268 14 10¾			32 18 9½	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	8,560 14 11½		£.	8,560 14 11½	

ROPERIES—*continued.*

CORDAGE.

CHATHAM. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Yarn, white, Riga	0 8 1 9	28 4 4½	
„ „ „ Petersburg	2 18 3 12	149 10 4¾	
„ „ „ Italian	59 4 1 7	3,717 7 10	
„ „ „ Dressed	28 6 1 4	1,215 3 1	
„ „ tarred, Riga	335 14 3 11	17,517 5 11¼	
„ „ „ Petersburg	340 10 2 15	16,496 9 2½	
„ „ „ Italian	48 18 2 19	2,777 1 –	
„ „ „ Dressed	11 16 3 2	451 16 7¼	
„ „ „ machine spun, Riga	26 9 0 15	1,186 2 10	
„ „ „ „ Petersburg	271 6 3 4	11,371 12 2½	
„ „ „ „ Dressed	1 5 0 23	42 17 –	
„ „ selected from worn cordage	49 13 0 21	1,510 9 5¼	
„ „ coir	3 15 3 0	128 15 6	
„ Hawserlaid, dressed	0 3 3 14	8 9 10½	
„ „ re-manufactured	0 1 2 10	2 16 2	
„ Hemp, toppets	5 2 1 5	140 13 1	
„ Hides, for tiller ropes	8 13 0 22	1,801 5 10¾	
„ „ worn	0 10 2 7	15 6 4	
„ Cordage, worn	43 18 0 8	1,058 7 9	
„ Tallow, yellow	1 10 2 5	85 10 6	
„ Worsted, marking	3 3 1 25¼	844 4 5½	
„ Oil, Gallipoli, 26 gallons	– – –	6 1 10½	
			60,555 11 4¼
„ Labour :—Laying yarn into cordage	– – –	2,408 2 2	
„ Unlaying old rope, and knotting yarn	– – –	140 11 3	
„ Cutting and laying hides	– – –	333 9 –	
			2,882 2 5
„ General expenditure	– – –	463 15 8½	463 15 8½
„ Per-centage on cost of produce	– – –	6,233 6 11	6,233 6 11
		Total £.	70,134 16 4¾

ROPERIES—*continued.*

CHATHAM. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Excess of Rate Book Prices.	Less than Rate Book Prices.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CORDAGE, WHITE:	Tons.cwt. qrs.lbs.	Per ton.		Per ton.			
By Boltrope, above 3 ins. - 30 thds. Italian -	2 8 3 16	74 13 9	182 11 6¾	58 10 –	143 – 3	39 11 3¾	—
„ „ 3 ins. and under - 40 „ „ -	3 6 3 11½	79 15 10	266 13 –¾	72 10 –	242 6 5½	24 6 7¼	—
„ „ „ - 40 „ Riga -	0 8 1 11½	78 10 –	32 15 11½	62 19 5	26 6 3	6 9 8½	—
„ Hawser-laid, 3 stds., above 3 ins., 25 „ Petersburg -	1 5 3 16½	61 10 –	79 13 1	49 10 –	64 1 11	15 11 2	—
„ „ „ „ 25 „ Italian -	34 9 1 21½	69 8 9	2,393 12 1½	58 10 –	2,016 12 4	376 19 9½	—
„ „ „ 3 ins. and under 30 „ „ -	14 14 2 10	76 9 9	1,126 12 7¼	65 – –	957 8 3¼	169 4 4	—
„ Signal halyards - - - 40 „ „ -	1 4 1 11	83 16 4	102 – 8½	72 11 8	88 7 2½	13 13 6	—
„ Trace rope, 4 strands - - 30 „ „ -	3 3 3 11¾	74 4 11	237 1 –	73 5 –	233 17 2	3 3 10	—
„ Spunyarn, white - - - 25 „ „ -	0 1 1 0¾	70 18 8	4 8 8	70 18 8	4 8 8	—	—
„ „ „ - - - 30 „ „ -	0 2 0 1½	74 2 7	7 9 6½	74 2 7	7 9 6½	—	—
„ „ „ - - - 20 „ Dressed -	28 5 3 26½	50 12 2	1,431 19 10½	48 – –	1,358 7 2½	73 12 8	—
„ „ „ - - - 20 „ Petersburg -	1 13 0 25	57 11 8	95 13 2	48 – –	79 14 8½	15 18 5½	—
„ Cord, white, for slow match - - - - -	5 0 0 0	37 12 1	188 – 7	34 – –	170 – –	18 – 7	—
„ Coir rope, hawser-laid, 3 strands - - -	3 16 0 3	47 1 –	178 17 –	49 – –	186 5 4	- -	7 8 4
CORDAGE, TARRED—HAND SPUN:							
By Bolt rope, above 3 ins. - - 30 thds. Italian -	9 12 3 22½	65 14 8	634 3 10½	57 9 11	554 14 5	79 9 5½	—
„ „ 3 ins. and under - 40 „ „ -	3 7 2 26½	72 16 4	246 16 3½	66 9 11	225 4 4½	21 11 11	—
„ „ „ - 40 „ Riga -	11 18 1 13	70 12 1	841 10 –	57 10 –	685 6 –½	156 3 11½	—
„ Cable-laid, above 10 ins. - 20 „ Petersburg -	11 3 2 24	50 16 4	568 8 1	43 11 8	487 10 2½	80 17 10½	—
„ „ 10 ins. and under - 25 „ „ -	20 15 3 1½	54 18 –	1,141 4 10½	44 2 2	916 18 3	224 6 7½	—
„ Cablets, transporting - - 25 „ „ -	1 15 3 3	55 11 4	99 18 1½	46 10 –	83 3 7¼	16 14 6¼	—
„ Cable-laid, 3 ins. and under - 30 „ „ -	5 3 3 11	61 18 –	321 8 7¼	44 1 8	228 17 11½	92 10 7¾	—
„ Hawser-laid, common, above 3 ins., 25 „ Riga -	67 7 0 16½	58 1 2	3,910 14 –½	46 10 –	3,132 2 4	778 11 8½	—
„ „ „ „ 25 „ Petersburg -	100 19 1 27	54 2 2	5,463 17 2	46 19 –	4,695 6 4	768 10 10	—
„ „ coils, 3 ins. and under 30 „ Riga -	153 15 3 1	62 2 10	9,556 11 3½	50 16 8	7,817 11 1	1,739 – 2½	—
„ „ „ „ 30 „ Petersburg -	190 11 3 5½	58 10 8	11,155 12 2	50 16 8	9,688 6 5	1,467 5 9	—
„ „ lashing - - 20 „ Dressed -	6 16 2 4	43 17 10	299 12 7	36 – –	245 15 3¼	53 17 3¾	—
„ „ „ re-manufactured - - - -	20 15 1 3¾	35 7 11	734 19 8½	32 – –	664 9 1¼	70 10 7¼	—
„ „ „ above 3 ins. - 25 „ Italian -	13 12 2 24½	61 4 5	834 16 4	54 8 4	742 – 5½	92 15 10½	—
„ „ „ 3 ins. and under 30 „ „ -	21 3 3 13	66 1 –	1,399 16 5	58 – –	1,229 4 3	170 12 2	—
„ Lines for clews - - - 25 „ Riga -	6 11 3 5	70 17 10	467 3 1	54 – –	355 16 11	111 6 2	—
„ Nettlestuff - - - - 25 „ „ -	0 16 1 7	82 11 1	67 6 7½	56 – –	45 13 6	21 13 1½	—
„ Shrouds and stays, above 5 ins., 25 „ „ -	34 7 2 27¼	57 – 7	1,961 – 2½	44 12 3	1,534 1 10½	426 18 4	—
„ „ 5 ins. and under 30 „ „ -	39 19 2 27¾	60 14 11	2,429 1 9½	51 15 –	2,069 7 –½	359 14 9	—
„ Spun yarn, remanufactured - - - - -	29 2 2 17¼	37 – 11	1,079 6 5½	32 – –	932 4 11	147 1 6½	—
„ „ Italian - - - - - - -	1 3 0 2	63 9 5	73 1 –¼	63 9 5	73 1 –¼	—	—
„ Tacks and sheets - - - 25 thds. Riga -	37 17 3 4½	58 18 7	2,232 17 8	46 – –	1,742 18 3½	489 19 4½	—
„ „ - - - 30 „ „ -	0 5 1 12½	63 19 4	17 3 2½	45 19 1	12 6 7	4 16 7½	—
CORDAGE, TARRED—MACHINE SPUN:							
By Cable-laid, above 10 ins. - 20 thds. Petersburg -	2 14 0 2	47 5 9	127 14 6¼	43 11 11	117 14 11½	9 19 6¾	—
„ „ 10 ins. and under 25 „ „ -	52 4 3 4½	49 13 4	2,594 8 7	44 2 2	2,303 15 –	290 13 7	—
„ Cablets, transporting - - 25 „ „ -	4 5 1 12	49 10 9	211 8 4	44 2 –	168 4 2	23 4 2	—
„ Hawser-laid, common, above 3 ins., 25 „ Riga -	26 9 2 16	51 14 8	1,370 – 2	46 10 –	1,231 8 4½	138 11 9½	—
„ „ „ 3 ins. and under 25 „ Petersburg -	212 9 0 7	48 9 5	10,297 15 6	46 10 –	9,879 1 5	418 14 1	—
„ „ lashing - - 20 „ Dressed -	1 5 1 3	38 15 7	49 – 2½	36 – –	45 9 11½	3 10 3	—
„ Yarn, selected from worn cordage - - - -	30 7 2 0	30 9 4	925 9 –	23 10 –	713 16 3	211 12 9	—
		Per cwt.		Per cwt.			
„ Hide tiller ropes, 4,049 fathoms - - - - -	7 8 0 7½	13 7 4	2,053 9 6	13 1 4	1,934 14 10	118 14 8	—
		Per ton.		Per ton.			
„ Junk, expended for rope bands - - - - -	11 7 0 0	22 – –	249 14 –	22 – –	249 14 –	—	—
„ Returns; paper stuff, hide cuttings, &c. - - -	- -	- -	44 3 4½	- -	44 3 4½	—	—
REMAINS IN STOCK:							
By Hides, prepared, and not cut for ropes - - -	1 6 0 0	- -	299 16 11	- -	299 16 11	—	—
„ Worsted and tallow - - - - - - - -	- -	- -	47 17 9	- -	47 17 9	—	—
TOTAL - - - £.			70,134 16 4¾	£.	60,796 2 6¾	9,346 2 2	7 8 4
			60,796 2 6¾			7 8 4	
Difference—Cost of Manufacture in Excess of Rate Book Value - - - - - - - - - - £.			9,338 13 10		£.	9,338 13 10	

ROPERIES—*continued.*

UNLAYING JUNK.

SHEERNESS. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Stock in hand	- - - -	191 12 -	
„ Junk, old rope to unlay, &c.	22 9 1 0	449 5 -	
			640 17 -
„ Labour	- - -	44 1 8½	44 1 8½
„ General expenditure	- - -	1 13 2¾	1 13 2¾
„ Per-centage on cost of produce	- - -	25 5 -¼	25 5 -¼
		Total - - - £.	711 16 11½

SHEERNESS. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d. *Per cwt.*	£. s. d.	£. s. d. *Per cwt.*	£. s. d.	£. s. d.	£. s. d.
By Yarns, selected	6 7 3 9	2 3 5½	277 15 4	1 6 -	166 3 7	111 11 9	—
„ „ junk	11 4 1 21	1 4 -	269 6 6	1 4 -	269 6 6	—	—
„ Junk, inferior	8 17 3 21	1 - -	117 15 9	1 - -	117 15 9	—	—
„ Paper stuff	3 9 1 0	- 13 6	46 14 10½	- 13 6	46 14 10½	—	—
„ Rags, canvas (tarred)	0 0 3 0	- 6 -	- 4 6	- 6 -	- 4 6	—	—
		Total - - - £.	711 16 11½	£.	600 5 2½		
			600 5 2½				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	111 11 9		£.	111 11 9	

RE-MANUFACTURING SPUN YARN.

SHEERNESS. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Stock in hand	- - -	- 15 4¾	
„ Yarns, selected	6 7 3 9	166 3 7	
„ „ junk	11 4 1 21	269 6 6	
„ Worsted marking	0 2 1 14½	31 10 6½	
			467 16 -¼
„ Labour	- - -	25 15 6½	25 15 6½
„ General expenditure	- - -	- 19 5¼	- 19 5¼
„ Per-centage on cost of produce	- - -	21 17 3¾	21 17 3¾
		Total - - - £.	516 8 3¾

SHEERNESS. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d. *Per ton.*	£. s. d.	£. s. d. *Per ton.*	£. s. d.	£. s. d.	£. s. d.
By Spun yarn	6 9 2 0	37 2 11	240 10 6	32 - -	207 4 -	33 6 6	—
„ Stock in hand	- - -	- - -	275 17 9¾	- - -	275 17 9¾	—	—
		Total - - - £.	516 8 3¾	£.	483 1 9¾		
			483 1 9¾				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	33 6 6		£.	33 6 6	

ROPERIES—*continued.*

YARNS.

PORTSMOUTH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Hemp, Petersburg	301 9 2 1	12,303 6 10	
„ „ Riga	269 14 2 8	11,830 8 2	
„ „ Italian	96 18 0 19	4,094 7 8	
„ „ Shorts, Petersburg and Riga	77 14 1 18	1,974 2 –	
„ Oil, Seal, 770 gallons	– – –	134 15 –	
„ Tar, vegetable, 974 barrels	– – –	1,148 16 3	
			31,485 15 11
„ Labour, viz.:—			
Hatchelling, dressing, and spinning	– – –	5,879 3 5	
Tarring and warping	– – –	1,209 18 7	
			7,089 2 –
„ General expenditure	– – –	693 12 5	693 12 5
„ Steam-power	– – –	572 14 10	572 14 10
		Total £.	39,841 5 2

PORTSMOUTH. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d. *Per ton.*	£. s. d.	£. s. d. *Per ton.*	£. s. d.	£. s. d.	£. s. d.
By Yarn, white, Petersburg	0 7 0 17	53 2 2	18 19 10	43 – –	15 7 6	3 12 4	—
„ „ „ Riga	6 7 0 1	59 17 9¼	380 6 5	45 11 –½	289 5 7	91 – 10	—
„ „ „ Italian	10 6 3 20	65 19 8½	682 14 5	55 5 11	572 2 3	110 12 2	—
„ „ „ dressed	1 10 0 0	39 5 4½	58 18 1	33 10 –	50 5 –	8 13 1	—
„ „ tarred, Petersburg	314 8 0 20	47 6 8¾	14,883 – 1	39 10 –	12,419 3 1	2,463 17 –	—
„ „ „ Riga	261 10 2 25	52 8 –½	13,704 19 10	40 5 5¼	10,532 12 10	3,172 7 –	—
„ „ „ Italian	85 10 0 0	57 5 5¼	4,896 19 7	48 6 3¾	4,131 – –	765 19 7	—
„ „ „ dressed	48 0 0 0	41 10 10¼	1,994 1 8	33 – –	1,584 – 8	410 1 –	—
„ Work in hand	0 8 1 14	– –	10 5 10	– –	10 5 10	—	—
„ Stock „	– – –	– –	38 3 4	– –	38 3 4	—	—
„ Returns	132 10 1 26	– –	3,172 16 1	– –	3,172 16 1	—	—
		Total £.	39,841 5 2		£. 32,815 2 2		
			32,815 2 2				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	7,026 3 –		£.	7,026 3 –	

ROPERIES—*continued.*

CORDAGE.

PORTSMOUTH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Yarn, tarred, Petersburg	212 17 1 6	9,517 3 9	
„ „ „ Riga	56 12 3 11	2,987 8 8	
„ „ „ Italian	159 10 2 9	8,763 16 8	
„ „ „ dressed	11 1 2 18	511 19 5	
„ „ white, Petersburg	0 7 0 17	18 19 10	
„ „ „ Riga	6 10 0 1	388 13 7	
„ „ „ Italian	10 7 0 14	683 7 10	
„ „ „ dressed	1 10 0 0	58 18 1	
„ „ selected	156 14 2 24	3,938 2 11	
„ Oakum, white	4 0 0 0	90 – –	
„ Tallow, yellow	1 7 3 5	77 16 6	
„ Twine, Seine	0 0 0 6	– 5 3	
„ Worsted	1 11 3 1⅝	420 17 7	
„ Old rope	275 13 1 14	5,513 7 6	
			32,970 17 7
„ Labour on reeling, knotting, and overhauling yarn, unlaying old rope, and forming, laying, and storing cordage	– – –	1,573 2 11	1,573 2 11
„ General expenditure	– – –	167 1 5	167 1 5
„ Steam-power	– – –	128 2 –	128 2 –
„ Per-centage on cost of produce	– – –	2,691 4 3	2,691 4 3
	Total £.		37,530 8 2

PORTSMOUTH. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d. *Per ton.*	£. s. d.	£. s. d. *Per ton.*	£. s. d.	£. s. d.	£. s. d.
By Cordage, Tarred, Cables:							
Above 10 ins. 20 threads, Petersburg	7 15 2 8	43 1 5¼	335 – 9	43 12 –	339 2 11	– –	4 2 2
10 ins. and under 25 „ „	30 3 2 1	55 17 2¼	1,685 11 7	55 17 2¼	1,685 11 7	—	—
10 ins. and under 30 „ „	1 15 1 14	58 15 1	103 18 5	58 15 1	103 18 5	—	—
„ Cordage, Tarred, Boltrope:							
Above 3 ins. - 30 threads, Italian	4 16 3 4	67 1 8	324 12 9	57 10 –	278 5 2	46 7 7	—
3 ins. and under 40 „ „	1 12 2 25	71 15 7½	117 8 11	66 10 –	108 16 1	8 12 10	—
3 ins. and under 40 „ Riga	0 9 3 16	56 1 –	27 14 6	57 10 –	28 8 10	– –	– 14 4
„ Cordage, Tarred, Hawser-laid:							
Above 3 ins. - 20 threads, Petersburg	0 18 0 0	42 10 6½	38 5 6	43 15 –	39 7 6	– –	1 2 –
Above 3 ins. - 25 „ „	34 5 1 2	54 10 1½	1,867 10 8	46 10 –	1,592 4 11	274 5 9	—
3 ins. and under 30 „ „	134 3 2 26	52 6 5½	7,020 17 11	50 17 –	6,823 7 9	197 10 2	—
Above 3 ins. - 25 „ Riga	3 3 3 23	59 2 –¼	188 19 9	46 10 –	148 13 11	40 5 10	—
3 ins. and under 30 „ „	1 13 0 25	67 9 8½	112 2 –	50 17 –	84 9 5	27 12 7	—
Above 3 ins. - 25 „ Italian	141 14 1 22	62 8 –¼	8,843 12 5	54 8 –	7,709 13 11	1,133 18 6	—
3 ins. and under 30 „ „	10 14 1 4	67 9 5½	722 18 6	58 – –	621 8 7	101 9 11	—
„ Cordage, Tarred, Shrouds:							
4 strands, above 3½ ins. 25 threads, Riga	19 2 3 4	59 1 8¼	1,130 17 6	44 10 –	851 13 11	279 3 7	—
4 „ „ 3½ ins. 30 „ „	13 8 0 14	61 15 2¼	827 19 3	61 15 2½	827 19 3	—	—

ROPERIES—*continued.*

PORTSMOUTH. *Cr.*—continued.

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Cordage, Tarred, Tacks:	*Tons. cwt. qrs. lbs.*	*Per ton.*		*Per ton.*			
25 threads, Petersburg	2 19 0 11	55 1 –¾	162 13 6	46 – –	135 18 6	26 15 –	—
„ Cordage, Tarred, Hammock:							
20 threads, dressed	4 10 0 10	52 15 2½	237 13 2	36 – –	162 3 2	75 10 –	—
„ Spun Yarn, Tarred:							
30 threads, Riga	19 10 0 0	65 3 1	1,270 10 2	50 – –	975 – –	295 10 2	—
40 „ Italian	0 0 2 0	79 6 8	1 19 8	79 6 8	1 19 8	—	—
„ Line for Clews:							
25 threads, dressed	3 4 2 22	76 10 9	247 11 8	76 10 9	247 11 8	—	—
„ Clifford's Boats Falls, tapered:							
40 threads, Italian	0 0 0 21	111 11 1	1 – 11	72 – –	– 13 6	– 7 5	—
„ Nettlestuff:							
25 threads, dressed	0 15 0 0	89 17 6½	67 8 2	89 17 6½	67 8 2	—	—
„ Cordage, White, Hawser-laid:							
Above 3 ins. - 25 threads, Italian	2 19 1 18	73 – 1¼	216 17 4	58 10 –	173 15 6	43 1 10	—
3 ins. and under 30 „ „	4 11 3 6	76 2 9	349 9 8	65 – –	298 7 3	51 2 5	—
3 ins. and under 40 „ „	0 2 1 8	85 – 1	9 17 4	85 – 1	9 17 4	—	—
Above 3 ins. - 25 „ Petersburg	0 7 0 16	60 10 6¼	21 12 4	49 10 –	17 13 7	3 18 9	—
Above 3 ins. - 25 „ Riga	3 0 3 6	67 11 2¾	205 8 –	49 10 –	150 9 9	54 18 3	—
3 ins. and under 30 „ „	2 16 3 25	71 9 9¾	203 13 1	54 10 –	155 5 –	48 8 1	—
„ Cordage, Signal halyard:							
1½ ins. - 40 threads, Italian	1 15 3 25	86 16 3½	156 3 –	86 16 3½	156 3 –	—	—
1¼ ins. - 40 „ Riga	0 3 1 3	85 – 10	13 18 8	85 – 10	13 18 8	—	—
„ Cordage, Boltrope:							
3 ins. and under 40 threads, Italian	0 13 2 3	88 4 10¾	59 13 8	72 – –	48 13 11	10 19 9	—
3 ins. and under 40 „ Riga	0 7 3 25	86 11 10	34 10 5	63 – –	25 2 4	9 8 1	—
„ Cordage, Hammock Lashing:							
40 threads, Italian	0 2 0 13	88 8 2	9 7 1	88 8 2	9 7 1	—	—
„ Cordage Line for Clews:							
30 threads, Riga	0 0 2 21	88 – –	3 – 6	88 – –	3 – 6	—	—
40 „ Riga	0 0 2 14	107 1 4	3 6 11	107 1 4	3 6 11	—	—
„ Spun Yarn, White:							
40 threads, Italian	0 2 0 0	82 18 4	8 5 10	82 18 4	8 5 10	—	—
20 „ dressed	1 10 0 0	47 14 8½	71 12 1	48 – –	72 – –	- -	– 7 11
„ Oakum, hawser-laid, for engineers	4 0 0 0	29 14 2	118 16 8	29 14 2	118 16 8	—	—
„ Cordage, re-manufactured, hawser-laid	8 14 3 21	31 12 5¾	276 12 3	30 – –	262 8 1	14 4 2	—
„ „ „ lashing	61 9 3 2	31 6 –¼	1,924 13 –	32 – –	1,967 12 7	- -	42 19 7
„ „ „ nettlestuff	0 0 3 7	53 6 8	2 3 4	36 – –	1 9 3	– 14 1	—
„ Spun yarn	12 4 0 0	33 12 5¾	410 4 3	32 – –	390 8 –	19 16 3	—
„ Yarn, selected	51 13 0 14	25 2 6¼	1,297 18 4	23 10 –	1,213 18 5	83 19 11	—
„ Repairs	- -	- -	4 12 8	- -	4 12 8	—	—
„ Work in hand	- -	- -	163 3 3	- -	163 3 3	—	—
„ Stock in hand	- -	- -	34 – –	- -	34 – –	—	—
„ Returns; yarn, tarred, Petersburg	- -	- -	42 15 2	- -	42 15 2	—	—
„ „ „ „ Riga	- -	- -	74 12 11	- -	74 12 11	—	—
„ „ „ „ Italian	- -	- -	24 18 7	- -	24 18 7	—	—
„ „ „ selected	- -	- -	1,865 17 1	- -	1,865 17 1	—	—
„ „ „ tarred, dressed	- -	- -	16 1 4	- -	16 1 4	—	—
„ „ worsted	- -	- -	8 2 1	- -	8 2 1	—	—
„ „ tallow	- -	- -	18 14 –	- -	18 14 –	—	—
„ „ yarn, from junk	- -	- -	2,629 4 –	- -	2,629 4 –	—	—
„ „ yarn, inferior	- -	- -	1,034 15 1	- -	1,034 15 1	—	—
„ „ shakings	- -	- -	880 – 7	- -	880 – 7	—	—
TOTAL		£.	37,530 8 2	£.	34,731 13 3	2,848 – 11	49 6 –
			34,731 13 3			49 6 –	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	2,798 14 11		£.	2,798 14 11	

ROPERIES—*continued.*

YARNS.

DEVONPORT. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Hemp, Italian	84 6 2 0	3,541 12 1½	
„ „ Riga	90 5 2 0	3,905 19 7	
„ „ Petersburgh	574 7 3 0	23,440 19 10½	
„ „ bands	12 6 3 4	397 – 4	
„ „ toppings	84 4 2 0	2,554 16 9	
„ Oakum, white	1 17 2 0	42 3 9	
„ Tar, vegetable, 1,118 barrels	– – –	1,369 11 –	
„ Oil, seal – 836 gallons	– – –	146 6 –	
			35,448 9 5
„ Labour, preparing and spinning hemp	– – –	7,789 8 9	
„ „ tarring and warping yarns	– – –	1,002 3 –	
			8,791 11 9
„ General expenditure	– – –	514 15 8½	514 15 8½
		Total £.	44,754 16 10½

DEVONPORT. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d. *Per ton.*	£. s. d.	£. s. d. *Per ton.*	£. s. d.	£. s. d.	£. s. d.
By Yarn, spun and tarred, Italian	72 15 0 0	58 15 11	4,277 8 5	48 8 2	3,521 11 3	755 17 2	—
„ „ „ „ Riga	88 10 0 0	51 10 –	4,557 14 10	41 3 11	3,645 15 –	911 19 10	—
„ „ „ „ Petersburgh	573 0 0 0	48 1 8	27,553 4 7	40 9 5	23,190 7 6	4,362 17 1	—
„ „ „ „ dressed	18 15 0 0	41 11 –	779 1 3	31 – –	581 5 –	197 16 3	—
„ „ „ „ inferior	85 10 0 0	34 8 –	2,941 7 6¾	28 – –	2,394 – –	547 7 6¾	—
„ Yarns, white, spun	19 9 1 0	54 1 3	1,052 3 11¾	45 16 11	895 5 6	156 18 5¾	—
„ Oakum, white, for slow matches	1 17 2 0	26 7 11	49 9 10	35 – –	65 12 6	– –	16 2 8
„ Returns of offal hemp	130 9 3 4	– – –	3,495 8 9	– –	3,495 8 9	—	—
„ Tar barrels, empty, 1,118 No.	– – –	– – –	48 17 8	– –	48 17 8	—	—
	Total £.		44,754 16 10½	£.	37,838 3 2	6,932 16 4½	16 2 8
			37,838 3 2			16 2 8	
Difference—Cost of Manufacture in Excess of Rate Book Value	£.		6,916 13 8½		£.	6,916 13 8½	

ROPERIES—*continued.*

CORDAGE.

DEVONPORT. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Ton. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Yarns, white, Italian	6 5 3 8	416 11 9¾	
,, ,, ,, dressed	5 0 0 0	227 9 –	
,, ,, tarred, Italian	88 16 2 2	5,217 5 7½	
,, ,, ,, Riga	60 19 3 10	2,950 19 11½	
,, ,, ,, Petersburgh	690 0 1 0	33,215 14 8¼	
,, ,, ,, dressed	11 5 2 22	484 2 2¼	
,, ,, ,, inferior	108 5 0 6	3,731 13 –¼	
,, ,, selected from old cordage	49 2 1 20	1,164 4 8¾	
,, Cordage, worn	306 12 0 0	6,132 – –	
,, Worsted for cordage	2 13 1 14	706 – 9½	
,, Tallow, yellow	2 9 0 0	137 4 –	
			54,383 5 10
,, Labour		2,722 19 2	2,722 19 2
,, General expenditure		158 16 3	158 16 3
,, Per-centage on cost of produce		5,181 – 6	5,181 – 6
		Total £.	62,446 1 9

DEVONPORT. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d. *Per ton.*	£. s. d.	£. s. d. *Per ton.*	£. s. d.	£. s. d.	£. s. d.
Cordage, White:							
By Hawser-laid, 3 stds., above 3 ins. – 25 thds. Italian	2 8 2 10	66 – 2¾	160 7 5½	58 10 –	142 3 11½	18 3 5¾	–
,, ,, ,, 3 ins. and under 30 ,, ,,	1 15 1 4	79 16 10	140 17 3½	65 – –	114 13 7	26 3 8½	–
,, Signal halyards – 40 ,, ,,	2 2 2 15	92 19 7¾	198 4 3	92 19 7¾	198 4 3	–	–
,, Spunyarn, white – 20 ,, Dressed	5 0 1 0	52 9 8	263 1 6	48 – –	240 12 –	22 9 6	–
,, Cable, laid, above 10 ins. – 20 ,, Baltic	11 1 3 19	44 1 5	489 – 10	43 12 –	483 15 9¼	5 5 –¾	–
,, ,, 10 ins. and under – 25 ,, ,,	92 11 1 12	55 15 1½	5,161 6 9½	44 2 –	4,082 4 10	1,079 1 11½	–
Cordage, Tarred:							
By Hawser-laid, 3 stds., above 3 ins. – 25 thds. Italian	42 17 3 22	63 2 10	2,708 11 2	54 8 –	2,343 19 6	364 11 9	–
,, ,, ,, 3 ins. and under 30 ,, ,,	24 4 3 12	68 4 9	1,654 6 8½	58 – –	1,406 1 8½	248 5 –	–
,, ,, ,, above 3 ins. 25 ,, Baltic	352 12 2 19	54 8 2	19,186 16 11	46 10 –	16,397 15 4½	2,789 1 6½	–
,, ,, ,, 3 ins. and under 30 ,, ,,	246 11 3 7	58 12 10½	14,460 19 11¾	50 17 –	12,538 2 8¼	1,922 17 3½	–
,, ,, 4 stds., above 5 ins. – 25 ,, ,,	6 10 2 23	58 2 7¼	379 17 11¾	44 10 –	290 2 3¼	89 15 8½	–
,, ,, ,, 5 ins. and under 30 ,, ,,	16 6 3 25	60 16 4	994 5 8	57 15 –	943 12 10	50 12 10	–
,, Tacks and sheets – – – 25 ,, ,,	27 1 2 24	59 14 2	1,617 4 9½	46 – –	1,245 18 10¼	371 5 11¼	–
,, Boltrope, 3 stds., above 3 ins. – 30 ,, Italian	10 10 1 16	68 1 8¾	716 4 11½	49 – –	515 8 5	200 16 6½	–
,, ,, ,, 3 ins. and under – 40 ,, ,,	11 6 1 16	81 – –	916 17 10	57 10 –	630 11 9¼	286 6 –¾	–
,, Lashing for stages – – – – inferior	108 9 1 23	39 11 2	4,291 – 9¾	39 11 2	4,291 – 9¼	–	–
,, Hammock clews and lashing, new – – dressed	11 7 3 26	65 19 8	752 2 10¾	53 – –	604 3 –½	147 19 10¼	–
,, ,, ,, re-manufactured selected yarns	13 6 1 1	48 – 8	644 5 2	54 10 –	731 – 6	– –	86 15 4
,, Cordage, re-manufactured – – – – ,, –	7 17 2 24	33 15 10½	266 9 9½	30 – –	236 15 2	29 14 7½	–
,, Spun-yarn ,, – – – – – ,, –	28 2 0 8	30 7 2¾	853 5 1½	30 – –	843 2 1¾	10 2 11¾	–
,, Yarns selected from worn cordage – – – –	42 3 0 0	27 – 10½	1,139 17 9¼	23 10 –	990 10 6	149 7 3¼	–
Returns:							
By Old rope, junk – – – – – – – –	174 17 0 0	– –	4,196 8 –	– –	4,196 8 –	–	–
,, Paper stuff – – – – – – – –	89 12 0 0	– –	1,254 8 –	– –	1,254 8 –	–	–
		Total – – – £.	62,446 1 9		£. 54,720 15 11¾	7,812 1 1¼	86 15 4
			54,720 15 11¾			86 15 4	
Difference—Cost of Manufacture in Excess of Rate Book Value – – – – –		£.	7,725 5 9¼			£. 7,725 5 9¼	

ROPERIES—*continued.*

LINES AND TWINE.

DEVONPORT. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Hemp, raw, Italian	76 2 0 0	3,297 5 6¼	
„ Worsted for marking	0 6 1 7	84 3 2¼	
„ Oil, seal, 71 gallons	- - -	12 8 6	
			3,393 17 2½
„ Labour	- - -	1,493 4 9	1,493 4 9
„ General expenditure	- - -	87 8 4	87 8 4
„ Per-centage on cost of produce	- - -	355 6 1½	355 6 1½
		Total £.	5,329 16 5

DEVONPORT. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Lines, Albicore, great	1 5 1 2	- 2 -¼ each	129 7 5	- 1 8 each	105 - -	24 7 5	—
„ „ „ small	0 6 2 10	- 2 - „	39 14 1¼	- 1 5 „	28 1 -	11 13 1¼	—
„ „ Bait	0 0 2 0	- - 2½ „	10 16 -	- - 3¾ „	13 4 4½	- -	2 8 4½
„ „ Bonetta	1 0 0 2	- 1 8¼ „	123 16 2½	- 1 4½ „	100 17 2	22 19 -½	—
„ „ Codfish	2 14 2 21	- 2 4½ „	307 3 -½	- 2 1 „	267 10 -	39 13 -½	—
„ „ Dolphin	0 12 3 6	- 1 4 „	92 3 11½	- 1 2½ „	83 16 4	8 7 7½	—
„ „ Deep sea	0 17 0 25	- 17 10½ „	93 17 2½	- 14 9 „	77 8 9	16 8 5½	—
„ „ Log, 6 lbs.	0 2 1 4	- - 9 „	18 17 6½	- - 8½ „	17 7 8	1 9 10½	—
„ „ „ 8 lbs.	0 11 0 4	- - 11 „	83 - 3½	- - 9½ „	70 6 -	12 14 3½	—
„ „ Mackerel	1 15 2 4	- 1 1¾ „	292 10 5½	- - 11½ „	240 10 10	51 19 7½	—
„ „ Whiting	0 4 2 21	- - 4½ „	79 9 3¼	- - 3¾ „	66 - -	13 9 3¼	—
„ „ White	6 6 0 21	- - 9½ per lb	550 11 1½	- - 8½ per lb.	500 10 1¼	50 1 -¼	—
„ Marline	1 12 2 9	- - 9¼ „	140 15 10¾	- - 8 „	121 12 8	19 3 2¾	—
„ Twine, fine	6 19 2 24	- 1 9½ „	1,400 18 8½	- 1 7 „	1,232 9 4	168 9 4½	—
„ „ ordinary	1 19 0 24	- 1 10½ „	411 17 5½	- 1 1 „	237 18 -	173 19 5½	—
„ „ seine	0 4 3 8	- 1 8¼ „	45 16 5¼	- - 10 „	22 10 -	23 6 5¼	—
„ „ trawl	0 10 2 0	- 1 6 „	87 13 -½	- - 10 „	49 - -	38 13 -½	—
„ Returns, hemp toppings	43 12 3 0	- - -	1,323 4 2	- - -	1,323 4 2	—	—
„ „ oakum, white	3 7 3 0	- - -	76 4 2	- - -	76 4 2	—	—
„ „ rakings	1 3 0 26	- - -	21 19 11	- - -	21 19 11	—	—
„ „ waste	1 0 3 20	—	—	—	—	—	—
		Total £.	5,329 16 5		£. 4,655 10 5¾	676 14 3¾	2 8 4½
			4,655 10 5¾			2 8 4½	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	674 5 11¼		£.	674 5 11¼	

SAIL LOFTS.

DEPTFORD. *Dr.*

DESCRIPTION.	Quantity.	Value.			TOTAL.		
	Yards.	£.	*s.*	*d.*	£.	*s.*	*d.*
To Stock in hand		516	3	3			
„ Work in hand		37	3	–			
„ Materials, canvas	95,981	4,708	6	–			
„ „ boltrope, twine, &c.		1,062	9	8			
					6,324	1	11
„ Labour on new work		898	2	8			
„ „ on alterations and repairs		22	7	5			
					920	10	1
„ General expenditure		271	2	6	271	2	6
„ Per-centage on cost of produce		652	16	10	652	6	10½
		TOTAL £.			8,168	1	4½

DEPTFORD. *Cr.*

DESCRIPTION.	QUANTITY.		COST.		RATE BOOK.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	Yards.	Rate.	Value.	Rate.	Value.		
			£. *s.* *d.* per	£. *s.* *d.*	£. *s.* *d.* per	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
By Sails, courses	41	18,835	– 1 10¾ yard	1,784 18 6	– 1 10¼ yard	1,758 1 8	26 16 10	—
„ „ topsails	67	23,931	– 1 9½ „	2,130 5 7	– 1 9⅝ „	2,164 4 2	– –	33 18 7
„ „ topgallant	53	6,195	– 1 4½ „	420 13 8	– 1 4 „	414 6 2	6 7 6	—
„ „ royals	15	1,114	– 1 3¼ „	70 19 4½	– 1 3 „	70 1 3	– 18 1½	—
„ „ spankers	21	5,166	– 1 8 „	431 3 3¼	– 1 8 „	430 – 9	1 2 6¼	—
„ „ jibs	15	3,640	– 1 5 „	258 15 7	– 1 5¼ „	263 18 7	– –	5 3 –
„ „ second jibs	3	298	– 1 8½ „	25 8 1¼	– 1 6⅝ „	23 5 8	2 2 5½	—
„ „ flying jibs	9	970	– 1 3⅝ „	63 16 11	– 1 3 „	60 18 8	2 18 3	—
„ „ inner jibs	11	1,133	– 1 5⅝ „	83 5 9¼	– 1 4⅝ „	79 1 6	4 4 3¼	—
„ „ outer jibs	16	1,847	– 1 3 „	116 7 10½	– 1 2⅝ „	114 13 3	1 14 7½	—
„ „ staysails, lower	5	570	– 1 11¼ „	55 9 6½	– 1 10⅝ „	54 5 6	1 4 –½	—
„ „ „ top	13	1,167	– 1 6 „	87 3 7	– 1 5 „	84 10 8	2 12 11	—
„ „ studding sails	55	7,582	– 1 3 „	472 11 3½	– 1 2½ „	457 2 5	15 8 10½	—
„ „ gaffsails	24	6,403	– 1 9¼ „	573 – 4¼	– 1 8½ „	558 16 9	14 3 7¼	—
„ „ gaff topsails	5	415	– 1 5¼ „	30 2 10⅝	– 1 5¼ „	29 19 6	– 3 4⅝	—
„ „ trysails	11	1,602	– 1 11⅝ „	157 18 –	– 1 10½ „	150 9 6	7 8 6	—
„ „ square sails	1	235	– 1 5⅝ „	17 10 1	– 1 6¼ „	17 17 5	– –	– 7 4
„ „ boom, mainsails	1	363	– 1 7 „	28 18 7¼	– 1 6½ „	27 19 8	– 18 11½	—
„ „ boats'	10	293½	– 1 9½ „	26 4 11¾	– 1 8 „	24 10 –	1 14 11⅝	—
„ Awnings, ships'	8	1,784	– 1 9 „	156 8 10¼	– 1 7 „	142 4 5	14 4 5½	—
„ Covers	11	263	– 1 4¾ „	18 6 6	– 1 3¼ „	16 13 2	1 13 4	—
„ Screens, worn	371	2,293	– – 11½ „	110 2 –¼	– – 11½ „	110 2 –¼	—	—
„ Sundry articles	–	– –	– – –	37 – 2½	– –	37 – 2½	—	—
„ Repairs	–	– –	– – –	24 13 9¾	– –	24 13 9¾	—	—
„ Returns	–	– –	– – –	22 13 2	– –	22 13 2	—	—
„ Work in hand	–	– –	– – –	192 12 –	– –	192 12 –	—	—
„ Stock in hand	–	– –	– – –	771 10 10	– –	771 10 10	—	—
		TOTAL £.		8,168 1 4½	£.	8,101 12 8½	105 17 7	39 8 11
				8,101 12 8½			39 8 11	
Difference—Cost of Manufacture in Excess of Rate Book Value £.				66 8 8		£	66 8 8	

SAIL LOFTS—*continued.*

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Yards.	£. s. d.	£. s. d.
To Stock in hand		561 4 5	
„ Canvas, new, broad	39,990	2,200 18 9	
„ „ „ narrow	1,635	68 7 9	
„ „ worn	5,136	242 13 –	
	Cwt. qrs. lbs.		
„ Boltrope, under 3 inches	54 2 0	156 13 9	
„ „ 3 inches and above	41 1 12	101 6 6	
„ Twine, thimbles, spunyarn, &c.		395 15 2	
			3,726 19 4
„ Labour		704 19 8	704 19 8
„ General expenditure		258 13 9	258 13 9
„ Per-centage on cost of produce		390 18 9¾	390 18 9¾
		TOTAL £.	5,081 11 6¾

WOOLWICH. *Cr.*

DESCRIPTION.	QUANTITY. No.	QUANTITY. Yards.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			s. d. per yard	£. s. d.	*s. d.* per yard	£. s. d.	£. s. d.	£. s. d.
By Sails, courses	10	4,555	1 10 „	416 18 1	1 9½ „	409 11 8	7 6 5	—
„ „ topsails	31	8,917	1 10¾ „	847 19 2	1 9½ „	800 10 8	47 8 6	—
„ „ royals	6	358	1 4½ „	24 11 11¾	1 3 „	22 10 5	2 1 6¾	—
„ „ spankers	4	995	1 5 „	69 15 7½	1 4¾ „	69 1 1	– 14 6½	—
„ „ jibs	17	2,866	1 4 „	192 10 2¼	1 3¾ „	190 2 2	2 8 –¼	—
„ „ staysails	4	419	1 8¾ „	36 3 6¼	1 8 „	34 8 3	1 15 3¼	—
„ „ studding sails	17	2,822	1 2½ „	171 19 10½	1 3 „	176 5 7	- -	4 5 8½
„ „ gaffsails	9	3,305	1 10¾ „	314 11 6½	1 8¾ „	285 10 2¼	29 1 4¼	—
„ „ gaff topsails	2	289	1 4 „	19 9 3¾	1 4 „	19 11 10	- -	– 2 6¼
„ „ trysails	3	829	1 9 „	72 16 4¾	1 9 „	72 11 9	– 4 7¾	—
„ „ boats'	55	1,827	1 6 „	137 5 7¼	1 5¾ „	135 – 3	2 5 4¼	—
„ Awnings and curtains	–	5,946	1 7 „	473 14 3½	1 7 „	473 14 3½	—	—
„ Covers, hammocks, &c.	–	6,039	1 6¼ „	461 5 7¼	1 6¼ „	461 5 7¼	—	—
„ „ boats'	–	3,959	1 3½ „	253 18 2	1 3½ „	253 18 2	—	—
„ Hoses, canvas	105	2,100	– 9 „	75 13 11½	– 9 „	75 13 11½	—	—
„ Screens, coaling, &c.	–	1,177	1 1¼ „	65 2 3¼	1 1¼ „	65 2 3¼	—	—
„ Sundries	–	- -	- -	49 19 10¾	- -	49 19 10¾	—	—
„ Repairs	–	- -	- -	627 17 4	- -	627 17 4	—	—
„ Work in hand	–	- -	- -	43 6 3	- -	43 6 3	—	—
„ Returns	–	- -	- -	165 8 1	- -	165 8 1	—	—
„ Stock in hand	–	- -	- -	561 4 5	- -	561 4 5	—	—
		TOTAL £.		5,081 11 6¾	-	£. 4,992 14 1½	93 5 8	4 8 2¾
				4,992 14 1½			4 8 2¾	
Difference—Cost of Manufacture in Excess of Rate Book Value £.				88 17 5¼		£.	88 17 5¼	

SAIL LOFTS—*continued.*

CHATHAM. *Dr.*

DESCRIPTION.	Quantity.	Value.			Total.		
	Yards.	£.	*s.*	*d.*	£.	*s.*	*d.*
To work in hand	- - -	152	6	4			
„ Canvas, new, broad	49,102	2,847	8	10			
„ „ „ narrow	6,206	251	6	–			
„ „ worn	7,387	261	12	5½			
„ Fearnought	318	23	3	9			
	Cwt. qrs. lbs.						
„ Cordage, boltrope	112 1 5	294	7	3½			
„ Twine	11 2 9	96	8	7			
„ Sundry stores	- - -	102	12	3			
„ Alterations and repairs	- - -	507	14	4½			
					4,536	19	10½
„ Labour on new work	- - -	733	3	5			
„ „ „ alterations and repairs	- - -	262	18	7			
					996	2	–
„ General expenditure	- - -	264	14	9½	264	14	9½
„ Per-centage on cost of produce	- - -	550	16	7¾	550	16	7¾
		Total		£.	6,348	13	3¾

CHATHAM. *Cr.*

DESCRIPTION.	Quantity.		Cost.			Rate Book.			Cost in excess of Rate Book Prices.			Cost Less than Rate Book Prices.		
	No.	Yards.	Rate.		Value.	Rate.		Value.						
			£. *s.* *d.* per		£. *s.* *d.*	£. *s.* *d.* per		£. *s.* *d.*	£.	*s.*	*d.*	£.	*s.*	*d.*
By Sails, courses	–	11,738	– 2 –½ yard		1,196 – 1½	– 2 –½ yard		1,191 6 10	4	13	3½		—	
„ „ topsails	–	8,425	– 1 10¼ „		783 13 7¾	– 1 11 „		810 19 5½	–		–	27	5	9¾
„ „ topgallant	–	2,673	– 1 4¾ „		187 19 9½	– 1 4¾ „		187 1 3	–	18	6½		—	
„ „ royals	–	1,007	– 1 3¼ „		63 15 5	– 1 3½ „		64 17 10	–		–	1	2	5
„ „ spankers	–	3,244	– 1 6½ „		250 18 1¼	– 1 6¾ „		254 10 10½	–		–	3	12	9¼
„ „ jibs	–	4,893	– 1 3¾ „		324 2 10¼	– 1 4½ „		337 6 7	–		–	13	3	8¾
„ „ staysails, lower	–	1,034	– 2 1 „		107 8 3½	– 2 –¾ „		106 12 7½	–	15	8		—	
„ „ „ top	–	904	– 1 6¼ „		69 1 11¼	– 1 6¼ „		69 13 8	–		–	–	11	8¾
„ „ studding sails	–	1,900	– 1 2¼ „		112 8 1¾	– 1 2¼ „		112 8 6¼	–		–	–	–	4¾
„ „ gaffsails	–	5,012	– 1 8¾ „		434 13 4	– 1 8¾ „		435 1 3½	–		–	–	7	11½
„ „ gaff topsails	–	189	– 1 6 „		14 5 2¾	– 1 6 „		14 5 2¾		—			—	
„ „ trysails	–	1,660	– 2 – „		160 10 3¾	– 1 11¾ „		159 7 1	1	3	2¾		—	
„ „ boats'	–	555	– 1 7 „		43 16 10½	– 1 5¾ „		41 5 8¾	2	11	2		—	
„ Awnings	–	3,269	– 1 6 „		245 18 11¾	– 1 4¾ „		230 7 9¼	15	6	2½		—	
„ Bags, haversack	1,672	5,028	– 5 11½ each		497 17 4½	– 5 4½ each.		449 7 –	48	10	4½		—	
„ „ others	–	48	– – –		5 8 11½	– – –		5 8 11½		—			—	
„ Cots	44	652	1 1 4¾ each		47 1 1	– 17 4 each		38 2 2	8	18	11		—	
				per			per							
„ Covers	–	4,040½	– 1 4¾ yard		283 1 5¾	– 1 3½ yard		260 18 6½	22	2	11½		—	
„ Dresses, canvas	297	1,097	– 6 8¼ each		99 5 6¾	– 6 8¼ each		99 5 6¾		—			—	
„ „ fearnought	23	152	– 15 4¾ „		17 14 2	– 15 4¾ „		17 14 2		—			—	
„ Hoses, delivery, &c.	–	552	– – –		58 12 8½	– – –		43 6 1¾	15	6	6¾		—	
				per			per							
„ Screens, magazine, fearnought	–	154	– 2 4¾ yard		18 9 5¼	– 1 11 yard		14 15 2	3	14	3¼		—	
„ „ coaling, canvas	–	351	– 1 –¾ „		18 9 7	– – 10½ „		15 7 1½	3	2	5½		—	
„ Smoke and windsails	–	458	– 1 2¼ „		27 9 –¾	– 1 2 „		26 16 2¾	–	12	10		—	
„ Sundry articles	–	–	– – –		213 14 7¾	– – –		213 14 7¾		—			—	
„ Alterations and repairs	–	–	– – –		777 10 11¼	– – –		777 10 11¼		—			—	
„ Work in hand	–	–	– – –		154 5 8	– – –		154 5 8		—			—	
„ Returns	–	–	– – –		135 4 7	– – –		135 4 7		—			—	
			Total	£.	6,348 13 3¾		£.	6,267 1 7¾	127	16	5¾	46	4	9¾
					6,267 1 7¾				46	4	9¾			
Difference—Cost of Manufacture in Excess of Rate Book Value				£.	81 11 8		£.	81 11 8						

SAIL LOFTS—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Yards.	£. s. d.	£. s. d.
To Work in hand		12 14 10¼	
„ Stock „		153 3 2	
„ Canvas, new	53,125	2,996 8 7	
„ „ worn	14,857	497 17 –	
	Cwt. qrs. lbs.		
„ Boltrope	94 3 0	217 17 6	
„ Sundry articles		180 10 -½	
			4,058 11 1¾
„ Labour on new work		627 15 6	
„ „ „ alterations and repairs		210 10 3½	
			838 5 9½
„ General expenditure		289 5 3¾	289 5 3¾
„ Per-centage on cost of produce		479 17 8½	479 17 8½
		TOTAL £.	5,665 19 11½

SHEERNESS. *Cr.*

DESCRIPTION.	QUANTITY. No.	QUANTITY. Yards.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Sails, courses	7	3,398	– 1 10¾ yard	322 14 9½	– 1 10¾ yard	325 – 2¼	–	2 5 4½
„ „ topsails	28	8,381	– 1 9½ „	747 5 4½	– 1 10 „	768 9 4	–	21 3 11¼
„ „ topgallant	19	2,592	– 1 4½ „	177 2 4	– 1 4¼ „	174 16 8	2 5 8	—
„ „ royals	5	755	– 1 3½ „	48 5 10¼	– 1 3¼ „	48 4 4	– 1 6¼	—
„ „ spankers	8	2,848	– 1 6¼ „	220 11 7¼	– 1 7½ „	231 7 –½	–	10 15 5½
„ „ jibs	10	1,926	– 1 4½ „	133 3 8½	– 1 4¾ „	135 2 10½	–	1 19 2
„ „ „ flying	2	250	– 1 4 „	16 15 –	– 1 3¾ „	16 8 1½	– 6 10½	—
„ „ staysails, lower	2	340	– 2 -½ „	34 17 11	– 2 -⅜ „	35 4 4⅜	–	– 6 5⅝
„ „ „ top	3	516	– 1 6 „	38 7 11	– 1 6¼ „	39 15 3	–	1 7 4
„ „ studding sails	10	1,314	– 1 2 „	77 3 10½	– 1 2¼ „	77 10 9	–	– 6 10¼
„ „ gaffsails	7	2,532	– 1 8½ „	214 – 9½	– 1 8¾ „	218 18 3	–	4 17 5½
„ „ gaff topsails	1	177	– 1 4½ „	12 3 -⅜	– 1 5¼ „	12 18 1½	–	– 15 -¾
„ „ trysails	7	1,256	– 1 11 „	120 11 3½	– 1 10¾ „	120 1 2	– 10 1½	—
„ „ other	2	631	– 1 7⅝ „	52 3 6¾	– 1 7⅝ „	51 19 2	– 4 4¾	—
„ „ boats'	–	1,028	– 1 4¼ „	70 6 2¼	– 1 5¼ „	75 5 5	–	4 19 2⅝
„ Windsails	18	789	– 1 4½ „	53 17 8¾	– 1 4½ „	53 17 8¾	—	—
„ Sails, various, made of worn canvas	24	1,204	– 1 -¼ „	62 2 1¼	– 1 -½ „	62 14 4¾	–	– 12 3
„ Awnings, new canvas	60	8,995	– 1 8¼ „	759 11 -¾	– 1 6 „	673 10 7	86 – 5¾	—
„ „ worn „	23	3,588	– – 11¼ „	169 14 5½	– – 10⅝ „	160 14 3	9 – 2¼	—
„ Bags, sundry, worn	90	–	– 4 7 each	20 12 9	– 3 7½ each	16 7 –¼	4 5 8¾	—
„ Covers, new	218	7,368	– 1 5¾ per yard	551 6 10	– 1 7 per yard	586 3 4¾	–	34 16 6¾
„ „ worn	206	4,598	– – 11¼ „	216 2 2	– – 11 „	211 13 4¾	4 8 9¼	—
„ Screens, „	53	1,894	– 1 5¼ „	136 16 7½	– 1 3¼ „	120 2 5¼	16 14 2¼	—
„ Tanks, water, new	8	1,049	11 15 3½ each	94 2 5½	11 15 3½ each	94 2 5½	—	—
„ Hoods, hatchway, new	26	743	– 1 3½ per yard	48 9 10¾	– 1 6 per yard	55 14 6	–	7 4 7½
„ „ „ worn	26	682	– 1 3½ „	44 6 7½	– 1 6 „	51 3 –	–	– 6 16 4½
„ Sundry articles	–	–	– – –	165 19 9½	– – –	176 5 2	–	10 5 4½
„ Alterations and repairs	–	–	– – –	682 13 9	– – –	682 13 9	—	—
„ Work in hand	–	–	– – –	110 5 1¾	– – –	110 5 1¾	—	—
„ Returns	–	–	– – –	164 2 5	– – –	164 2 5	—	—
„ Stock in hand	–	–	– – –	100 2 9¾	– – –	100 2 9¾	—	—
		TOTAL £.		5,665 19 11½	£.	5,650 13 6	123 17 11½	108 11 6
				5,650 13 6			108 11 6	
Difference—Cost of Manufacture in Excess of Rate Book Value £.				15 6 5½		£.	15 6 5½	

SAIL LOFTS—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Yards.	£. s. d.	£. s. d.
To Work in hand	- - -	213 1 7	
„ Canvas, new, broad	103,520	5,773 12 10	
„ „ „ narrow	13,819	577 16 4	
„ „ worn	16,445	582 7 4	
„ „ duck	32	1 4 –	
„ Fearnought	143	10 8 6	
	Cwt. qrs. lbs.		
„ Boltrope, tarred	181 0 10½	554 9 1	
„ „ white	19 2 17¼	60 4 1	
„ Spunyarn, tarred	26 1 18	65 3 10	
„ Lines, sails, &c.	- - -	52 11 11	
„ Thimbles	- - -	53 7 –	
„ Sundry articles	- - -	87 11 7	
			8,031 18 1
„ Labour, making sails	- - -	1,196 8 10	
„ „ on alterations and repairs	- - -	289 3 8	
			1,485 12 6
„ General expenditure	- - -	701 3 5	701 3 5
„ Per-centage on cost of produce	- - -	948 19 2	948 19 2
		Total £.	11,167 13 2

PORTSMOUTH. *Cr.*

DESCRIPTION.	QUANTITY. No.	QUANTITY. Yards.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Sails, courses	12	7,543	– 2 1 yard	785 6 3	– 2 – yard	758 11 5	26 14 10	—
„ „ topsails	29	10,876	– 2 1⅛ „	1,162 15 2	– 1 10½ „	1,014 17 1	147 18 1	—
„ „ topgallant	21	2,680	– 1 5 „	190 16 2	– 1 4¼ „	182 9 3	8 6 11	—
„ „ royals	16	1,234	– 1 4 „	82 5 4	– 1 3¼ „	78 4 9	4 – 7	—
„ „ spankers	11	4,650	– 1 5½ „	339 19 2	– 1 5½ „	338 14 3	1 4 11	—
„ „ jibs	19	4,661	– 1 3 „	292 19 4	– 1 3 „	290 19 7	1 19 9	—
„ „ „ flying	4	652	– 1 1⅛ „	37 1 11	– 1 1¼ „	35 16 8	1 5 3	—
„ „ staysails, lower	3	243	– 1 7½ „	19 12 9	– 1 7½ „	19 12 9	—	—
„ „ „ top	4	964	– 1 5⅞ „	71 7 4	– 1 5¼ „	69 1 4	2 6 –	—
„ „ studding sails	19	2,711	– 1 3½ „	174 17 4	– 1 2¼ „	162 13 8	12 3 8	—
„ „ gaffsails	18	6,376	– 1 9¼ „	564 15 2	– 1 8½ „	547 11 9	17 3 5	—
„ „ gaff topsails	7	849	– 1 5 „	59 18 3	– 1 4⅝ „	59 5 10	– 12 5	—
„ „ trysails	3	469	– 2 2¼ „	51 5 11	– 1 10½ „	43 19 4	7 6 7	—
„ „ boom mainsails	2	768	– 1 8½ „	65 12 –	– 1 6½ „	59 4 –	6 8 –	—
„ „ halftopsail	1	54	– 1 3½ „	3 9 9	– 1 3½ „	3 9 9	—	—
„ „ boats'	196	5,977	– 1 7½ „	487 3 7	– 1 5⅝ „	440 1 –	47 2 7	—
„ Awnings, ships' and boats'	114	16,350	– 1 7⅝ „	1,355 17 8	– 1 6 „	1,233 15 4	122 2 4	—
„ Covers, hammock, hatchway, boats', &c.	–	29,158	– 1 5¼ „	2,104 11 4	– 1 5⅛ „	2,163 2 3	– –	58 10 11
„ Windsails	84	5,344	3 16 8 each	321 19 6	3 16 8 each	321 19 6	—	—
„ Bed-bottoms	206	965	– 5 8½ „ per	58 19 2	– 4 10¼ „ per	50 2 –	8 17 2	—
„ Cloths, deck, &c.	–	2,869	– 1 4½ yard	198 18 6	– 1 4½ yard	198 18 6	—	—
„ Haversacks	808	2,154	– 7 6¾ each	305 10 6	– 7 6¾ each	305 10 6	—	—
„ Hoses, starting	101	686	– 15 5¼ „ per	78 – 5	– 9 4 „ per	47 3 3	30 17 2	—
„ Hoods, hatchway	40	1,271	– 1 5 yard	89 16 4	– 1 5 yard	89 16 1	– – 3	—
„ Tanks for boats	13	1,024	7 19 2¼ each	103 9 6	7 19 2¼ each	103 9 6	—	—
„ Sundry articles	–	–	–	257 10 2	–	241 8 11	16 1 3	—
„ Alterations and repairs	–	–	–	797 16 10	–	797 16 10	—	—
„ Work in hand	–	–	–	372 14 8	–	372 14 8	—	—
„ Stock in hand	–	–	–	718 10 1	–	718 10 1	—	—
„ Returns	–	–	–	14 13 1	–	14 13 1	—	—
		Total £.		11,167 13 2		£. 10,763 12 11	462 11 2	58 10 11
				10,763 12 11			58 10 11	
Difference—Cost of Manufacture in Excess of Rate Book Value			£.	404 – 3		£.	404 – 3	

SAIL LOFTS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Yards.	£. s. d.	£. s. d.
To Work in hand	-	27 12 9	
„ Stock in hand	-	64 13 9	
„ Canvas, new	134,550	7,836 - 5	
„ „ worn	17,420	615 19 2	
	Tons. cwt. qrs. lbs.		
„ Boltrope	12 6 2 10	746 7 -	
„ Twine, &c.	-	523 12 1	
			9,814 5 2
„ Labour on new work	-	1,290 9 1	
„ „ on alterations and repairs	-	460 1 6	
			1,750 10 7
„ General expenditure	-	519 10 1	519 10 1
„ Per-centage on cost of produce	-	1,098 4 2	1,098 4 2
	TOTAL £.		13,182 10 -

DEVONPORT. *Cr.*

DESCRIPTION.	QUANTITY. No.	QUANTITY. Yards.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Sails, courses	17	11,614	- 2 1 yard	1,208 7 2½	- 2 -¾ yard	1,200 1 6¼	8 5 8	—
„ „ topsails	26	12,361	- 1 10¼ „	1,153 6 2	- 1 10 „	1,134 6 9	18 19 5	—
„ „ topgallant	33	3,883	- 1 8½ „	333 10 1½	- 1 8½ „	330 14 5¼	2 15 8¼	—
„ „ royals	20	1,403	- 1 4¾ „	98 6 11¾	- 1 4½ „	95 13 4	2 13 7¾	—
„ „ spankers	12	5,026	- 1 5 „	355 11 -½	- 1 5 „	356 2 -	-	- 10 11½
„ „ jibs	13	3,858	- 1 6¾ „	302 19 7½	- 1 6 „	290 - 9½	12 18 10	—
„ „ „ second	3	389	- 1 7½ „	31 11 10¼	- 1 6¼ „	30 1 3¼	1 10 7	—
„ „ „ flying	3	338	- 1 4½ „	23 5 10	- 1 4½ „	23 5 10	—	—
„ „ staysails, lower	8	883	- 2 1¾ „	94 12 1	- 2 -¼ „	89 6 2½	5 5 10½	—
„ „ „ top	12	1,675	- 1 6½ „	128 8 5	- 1 6¼ „	127 9 -¾	- 19 4¼	—
„ „ studding sails	43	6,720	- 1 3 „	422 12 6	- 1 2¼ „	409 5 11	13 6 7	—
„ „ gaffsails	26	8,536	- 1 9½ „	766 16 4½	- 1 9¼ „	753 4 1½	13 12 3	—
„ „ gafftopsails	1	264	- 1 1¾ „	14 14 4	- 1 1¼ „	14 14 4	—	—
„ „ trysails	12	2,858	- 1 11¼ „	278 6 3½	- 1 11¼ „	277 8 10	- 17 5¼	—
„ „ squaresails	1	452	- 1 5½ „	33 1 8	- 1 5½ „	33 1 8	—	—
„ „ boats'	342	12,758	- 1 5¼ „	923 12 10	- 1 5½ „	929 8 9	-	- 5 15 11
„ Awnings—boats', ships', &c.	169	24,759	- 1 6¾ „	1,932 19 10	- 1 6¼ „	1,896 3 3¾	36 16 6¼	—
„ Covers, hammock, &c.	625	30,540	- 1 2½ „	1,856 1 -	- 1 3¼ „	1,945 2 9	-	- 89 1 9
„ Cots	103	-	- 19 8 each	101 6 -	- 16 5½ each	84 15 8	16 10 4	—
„ Hoses	173	-	1 1 8½ „	187 17 2	1 1 9¼ „	188 5 -	-	- 7 10
„ Windsails	88	4,838	2 15 2 „	242 14 1½	2 15 2 „	242 14 1½	—	—
„ Hoods	30	987	- 1 3 per yard	61 15 3¾	- 1 3 per yard	62 4 9½	-	- 9 5¾
„ Tanks	6	718	- 1 8¾ „	62 4 9½	- 1 8¾ „	62 4 9½	—	—
„ Screens, coaling, &c.	23	1,531	- - 11¾ „	74 6 6¾	- - 10½ „	66 19 7	7 6 11¾	—
„ Sundry articles	-	-	-	124 1 6	-	124 1 6	—	—
„ Alterations and repairs	-	-	-	1,267 5 11	-	1,267 5 11	—	—
„ Materials for work done by seamen sailmakers	-	-	-	757 19 -	-	757 19 -	—	—
„ Work in hand	-	-	-	134 7 6	-	134 7 6	—	—
„ Returns	-	-	-	150 3 10	-	150 3 10	—	—
„ Stock in hand	-	-	-	60 4 2	-	60 4 2	—	—
		TOT £.		13,182 10 - 13,136 16 9¼	£.	13,136 16 9¼	141 19 2 96 5 11¼	96 5 11¼
Difference—Cost of Manufacture in Excess of Rate Book Value		£.		45 13 2¾		£.	45 13 2¾	

SAIL LOFTS—*continued.*

PEMBROKE. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Materials	68 8 10	68 8 10
„ Labour	32 8 4	32 8 4
„ General expenditure	3 14 3	3 14 3
„ Per-centage on cost of produce	10 9 2	10 9 2
Total £.		115 – 7

PEMBROKE. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Yards.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Sails, boats'	225	– 1 11¾ yard	22 3 9	– 1 11¾ yard	22 3 9	—	—
	No.						
„ Mats, door, thrum	4	1 12 6¾ each	6 10 3	1 12 6¾ each	6 10 3	—	—
„ „ „ rope	1	1 – 7 „	1 – 7	1 – 7 „	1 – 7	—	—
	Suits						
„ Dresses, fearnought	14	– 16 1¾ suit	11 6 2	– 16 1¾ suit	11 6 2	—	—
	No.						
„ Frocks, canvas	24	– 5 9¼ each	6 18 7	– 5 9¼ each	6 18 7	—	—
„ Cushions, hair	4	1 6 5½ „	5 5 10	1 6 5½ „	5 5 10	—	—
	Yards.						
„ Covers, hatch	568¾	– 1 7½ yard	46 10 4	– 1 7½ yard	46 10 4	—	—
	No.						
„ Buckets, canvas	6	– 4 8¾ each	1 8 4	– 4 2 each	1 5 –	– 3 4	—
„ Drums, signal	7	– 10 11 „	3 16 4	– 10 11 „	3 16 4	—	—
„ Coats, mast	3	– 6 10 „	1 – 6	– 6 9 „	1 – 3	– – 3	—
„ Blinds, windows	8	– 4 6¾ „	1 16 6	– 4 6¾ „	1 16 6	—	—
„ Hoses, canvas	1	1 2 2 „	1 2 2	1 2 2 „	1 2 2	—	—
„ Repairs			6 1 3		6 1 3	—	—
Total £.			115 – 7	£.	114 17 –		
			114 17 –				
Difference—Cost of Manufacture in Excess of Rate Book Value £.			– 3 7		£.	– 3 7	

COLOUR LOFTS.

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Yards.	£. s. d.	£. s. d.
To Bunting, narrow	19,652	310 10 10	
„ Hessen, worsted, and thread		33 17 5	
„ Crimson cloth		16 10 8	
			360 18 11
„ Labour		246 4 3	246 4 3
„ General expenditure		61 4 4	61 4 4
„ Per-centage on cost of produce		66 16 9	66 16 9
		Total £.	735 4 3

WOOLWICH. *Cr.*

DESCRIPTION.	Quantity.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Yards.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Ensigns, jacks, and pendants	5,316	– – 6¼ yard	140 – 3	– – 4½ yard	99 13 6	40 6 9	—
„ Signals, unions, and pendants	14,336	– – 5¼ „	319 – 7	– – 4⅜ „	273 15 –	45 5 7	—
	No.						
„ Covers, table, crimson	10	1 19 2½ each	19 12 –	1 19 2½ each	19 12 –	—	—
„ Repairing colours		– – –	256 11 5	– – –	256 11 5	—	—
		Total £.	735 4 3		£. 649 11 11		
			649 11 11				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	85 12 4		£.	85 12 4	

CHATHAM. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Yards.	£. s. d.	£. s. d.
To Bunting, broad, dyed	3,576	74 10 –	
„ „ „ white	1,908½	35 15 8¼	
„ „ narrow, dyed	346½	3 12 2¼	
„ „ „ white	254½	2 7 8¾	
„ Canvas, new, No. 8.	126½	5 – 1¾	
„ Cloth, crimson	20½	9 1 1	
„ „ green	20	8 13 9¾	
„ Sundries		10 16 1¼	
			149 16 9
„ Labour		134 14 –	134 14 –
„ General expenditure		16 19 5	16 19 5
„ Per-centage on cost of produce		29 13 3	29 13 3
		Total £.	331 3 5

CHATHAM. *Cr.*

DESCRIPTION.	Quantity.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Yards.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Burgees	99	– – 4¼ yard.	1 15 11½	– – 3⅜ yard	1 10 11¼	– 5 –¼	—
„ Covers, table, woollen	40¼	– 13 3½ „	27 1 10	– 13 3½ „	27 1 10	—	—
„ Ensigns and pendants, English	810	– – 4¼ „	14 1 6¼	– – 3½ „	10 19 4½	3 2 1¾	—
„ „ Norwegian	188	– – 4¼ „	3 5 3	– – 3⅜ „	2 18 9	– 6 6	—
„ Flags, Admiral	907	– – 3¾ „	14 – 5⅜	– – 3⅜ „	14 – 5⅜	—	—
„ „ and pendants, signal	2,087	– – 4 „	34 13 2¼	– – 3½ „	30 8 8½	4 4 5¾	—
„ Sundries		– – –	2 19 10¾	– – –	2 19 10¾	—	—
„ Repairs		– – –	228 7 9½	– – –	228 7 9½	—	—
„ Returns		– – –	4 17 6	– – –	4 17 6	—	—
		Total £.	331 3 5		£. 323 5 3¼		
			323 5 3¼				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	7 18 1¾		£.	7 18 1¾	

COLOUR LOFTS—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Yards.	£ s. d.	£. s. d.
To Stock in hand	- -	15 10 4¾	
„ Bunting	3,206	63 12 6¾	
„ Canvas	21½	- 17 -¼	
„ Cloth for table covers	152¼	72 1 -¾	
„ Kersey „	24	1 12 9	
„ Window Holland	148	8 12 8	
„ Sundries	- -	20 12 8½	
			182 19 2
„ Labour	- -	97 11 6	97 11 6
„ General expenditure	- -	9 - 9	9 - 9
„ Per-centage on cost of produce	- -	27 13 7½	27 13 7½
		Total - - - £.	317 5 -½

SHEERNESS. *Cr.*

DESCRIPTION.	Quantity.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Yards.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Bargees, plain	241	- - 4 yard	4 - 8	- - 4 yard	4 - 8	—	—
„ „ with anchors	215	- - 6 „	5 7 4¼	- - 3¾ „	3 7 2¼	2 - 2	—
„ Covers, table	152¼	- 13 4 „	101 11 4½	- 13 4 „	101 11 4½	—	—
„ „ „ Kersey	24	- 1 9½ „	2 3 3	- 1 9½ „	2 3 3	—	—
„ Ensigns, French and Dutch	1,369	- - 3½ „	19 11 2½	- - 3¾ „	21 7 9¾	- -	1 16 7¼
„ Flags, Admiral	997	- - 4 „	16 10 -	- - 4 „	16 10 -	—	—
„ „ Signal, of sorts	974½	- - 5 „	20 1 11½	- - 3½ „	14 4 2¾	5 17 8¾	—
„ „ Surveying	988	- - 3½ „	14 19 8¼	- - 3½ „	14 10 8¼	—	—
	No.						
„ Blinds, window, Holland	60	- 5 6¾ each	16 14 5¼	- 5 6¾ each	16 14 5¼	—	—
„ Repairs	- -	- -	103 10 -¼	- -	103 10 -¼	—	—
„ Stock in hand	- -	- -	12 15 1	- -	12 15 1	—	—
		Total - - - £.	317 5 -½	£.	311 3 9	7 17 10¾	1 16 7¼
			311 3 9			1 16 7¼	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	6 1 3½		£.	6 1 3½	

COLOUR LOFTS—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	No.	£. s. d.	£. s. d.
To Work in hand		– 19 7	
„ Bolsters or pillows	47	11 15 –	
	Yards.		
„ Bunting, dyed	6,638½	126 15 3	
„ „ white	2,368½	38 8 –	
„ Binding, silk	1,029½	11 9 –	
„ „ worsted	94	– 3 11	
„ Canvas, No. 8	424¼	16 16 –	
„ Carpet, Brussels	1,537	289 9 –	
„ „ worn	35	4 14 1	
„ Cloth, American	296	44 8 –	
„ „ crimson	106	63 6 9	
„ „ green	70¼	35 3 –	
„ Damask „	130	32 10 –	
	lbs.		
„ Horse hair	2,087	104 7 –	
	Yards.		
„ Kersey	42	2 16 10	
„ Sundries	– –	17 9 3	
„ Labour	– –	197 12 3	800 10 8
„ General expenditure	– –	45 13 2	197 12 3
„ Per-centage on cost of produce	– –	102 8 6	45 13 2
		TOTAL £.	102 8 6
			1,146 4 7

PORTSMOUTH. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Yards.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Burgees	173	– – 5¼ yard	3 14 8	– – 3¾ yard	2 14 1	1 – 7	–
	No.						
„ Bolsters or pillows	46	– 8 6¾ each	19 13 11	– 8 6¾ each	19 13 11	–	–
	Sets.	per		per			
„ Canopies, with six cushions and two curtains, for barges	2	13 19 4 set	27 18 8	14 4 9 set	28 9 6	–	– 10 10
	No.						
„ Canopy	1	2 11 9 each	2 11 9	2 11 9 each	2 11 9	–	–
	Yards.	per		per			
„ Carpets, No. 1, Brussels	222½	– 5 7¾ yard	62 17 5	– 5 1 yard	56 11 –	6 6 5	–
„ „ No. 2 „	1,298½	– 4 2½ „	272 19 5	– 3 10 „	248 17 7	24 1 10	–
„ „ worn	35	– 3 1½ „	5 9 6	– 3 1½ „	5 9 6	–	–
„ Covers, table, American cloth	10½	– 4 1 „	2 2 9	– 4 1 „	2 2 9	–	–
„ „ „ crimson „	106	– 15 11¼ „	84 11 –	– 15 11¼ „	84 11 –	–	–
„ „ „ green „	70¼	– 14 4½ „	50 6 9	– 14 4½ „	50 6 9	–	–
„ „ „ kersey	42	– 1 11¾ „	4 3 3	– 1 11¾ „	4 3 3	–	–
	No.						
„ Curtains, damask, barges	8	– 17 6¾ each	7 – 6	– 17 6¾ each	7 – 6	–	–
	Yards.	per		per			
„ „ „ cabin	37½	– 6 – yard	11 5 4	– 6 – yard	11 5 4	–	–
	No.						
„ Cushions, ships'	105	2 6 – each	241 9 8	2 6 – each	241 9 8	–	–
„ „ pulpit	2	– 12 1 „	1 4 2	– 12 1 „	1 4 2	–	–
	Yards.	per		per			
„ Ensigns, jacks, pendants, &c.	6,637	– – 5¾ yard	158 4 2	– – 3¼ yard	89 17 6	68 6 8	–
„ Flags, admirals' and captains'	4,040½	– – 4½ „	70 17 5	– – 3½ „	58 18 6	11 18 11	–
„ Vanes, masthead	72	– 1 2¼ „	4 5 6	– 1 2¼ „	4 5 6	–	–
„ Repairs			95 17 5		95 17 5	–	–
„ Stock in hand			19 11 4		19 11 4	–	–
	TOTAL £		1,146 4 7	£.	1,035 1 –	111 14 5	– 10 10
			1,035 1 –			– 10 10	
Difference—Cost of Manufacture in Excess of Rate Book Value £.			111 3 7	£.		111 3 7	

COLOUR LOFTS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Yards.	£. s. d.	£. s. d.
To Stock in hand	- -	4 16 8	
„ Work in hand	- -	4 4 11	
„ Bunting, of sorts	29,880	505 1 8	
„ Cloth, American	3½	- 8 2	
„ Damask	80½	22 13 9	
„ Silk, crimson, and silk binding	321	4 15 6	
	Lbs.		
„ Hair, curled	84	5 8 9	
„ Sundries	- -	23 10 9	
			571 - 2
„ Labour	- -	246 15 11	246 15 11
„ General expenditure	- -	48 18 -	48 18 -
„ Per-centage on cost of produce	- -	83 16 4	83 16 4
		Total - - - £.	950 10 5

DEVONPORT. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Set.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Awnings, damask, and cushions, barge	1	13 9 9¾ set	13 9 9¾	14 4 9 set	14 4 9	- -	- 14 11¼
	No.						
„ „ „ barge	1	7 1 9¾ each	7 1 9¾	7 1 9¾ each	7 1 9¾	—	—
	Yards.	per		per			
„ Burgees, with anchor	84	- - 4 yard	1 8 8¼	- - 3¾ yard	1 6 2	- 2 6¼	—
	No.						
„ Cushions, American cloth	3	1 - 9¾ each	3 2 5¼	1 - 9¾ each	3 2 5¼	—	—
	Yards.	per		per			
„ Ensigns, jacks, and pendants, masthead	22,775	- - 4¼ yard	400 15 11¾	- - 3½ yard	308 8 3	92 7 8¾	—
„ „ foreign, with arms painted and inserted.	1,002	- - 5¾ „	24 9 3¾	- - 5½ „	22 19 3	1 10 -¾	—
„ „ foreign, with arms	1,736	- - 3½ „	25 18 1½	- - 3¾ „	27 2 6	- -	1 4 4½
„ Flags admirals', signals, and pendants	22,164	- - 3¾ „	334 15 3¼	- - 3½ „	323 4 6	11 10 9½	—
„ Standard, royal, bunting	12	- 1 3¼ „	- 15 2¼	- - 6¾ „	- 6 9	- 8 5¼	—
„ Repairs	- -	- -	110 3 4¼	- -	110 3 4¼	—	—
„ Work in hand	- -	- -	23 8 9	- -	23 8 9	—	—
„ Stock in hand	- -	- -	3 14 6	- -	3 14 6	—	—
„ Returns	- -	- -	1 7 2	- -	1 7 2	—	—
		Total - - - £.	950 10 5	£.	846 10 2¼	105 19 6½	1 19 3¾
			846 10 2¼			1 19 3¾	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	104 - 2¾		£.	104 - 2¾	

RIGGING HOUSES.

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Stock in hand	- - -	125 12 10	
„ Work in hand	- - -	267 2 2	
„ Cordage	676 3 2	1,654 18 8	
„ Rounding	107 1 3	130 10 5	
„ Junk	40 2 0	40 10 –	
	Fathoms.		
„ Wire rope, galvanised	3,658⅛	1,098 11 3	
„ Chain rigging	878	210 17 8	
	Cwt. qrs. lbs.		
„ Forgings, iron	27 2 4	44 – –	
	No.		
„ Blocks, single	3,118	407 19 10	
„ „ double	1,269	273 5 10	
„ „ clump	323	54 4 5	
„ „ sister	47	19 2 –	
„ „ long tackle	30	8 14 –	
„ „ malleable cast iron	344	204 8 6	
„ Sheaves, iron	179	35 9 3	
„ Sundries	- - -	192 10 3	
„ Returns	- - -	198 12 4	
			4,966 9 5
„ Labour	- - -	1,350 5 8	1,350 5 8
„ General expenditure	- - -	483 14 2	483 14 2
„ Per-centage on cost of produce	- - -	370 15 6	370 15 6
		TOTAL £.	7,171 4 9

WOOLWICH. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
FITTED RIGGING.	*Set.*	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Steam vessels, paddlewheel, 3d class	1	532 16 2 set	532 16 2	532 16 2 set	532 16 2	—	—
„ „ „ 5th „	1	464 12 11 „	464 12 11	464 12 11 „	464 12 11	—	—
„ „ screw sloops 3d „	1	342 10 2 „	342 10 2	342 10 2 „	342 10 2	—	—
„ „ „ store ship	1	78 8 2 „	78 8 2	78 8 2 „	78 8 2	—	—
„ „ „ yacht "Vivid"	1	17 11 1 „	17 11 1	17 11 1 „	17 11 1	—	—
„ Boats	2	– 15 9 „	1 11 6	– 15 9 „	1 11 6	—	—
„ Flag staff, Teddington	1	6 – 10 „	6 – 10	6 – 10 „	6 – 10	—	—
„ „ Kew	1	4 14 11 „	4 14 11	4 14 11 „	4 14 11	—	—
FITTED GUN GEAR.	*No.*						
„ Breechings for 100 pounders	1	2 11 3 each	2 11 3	2 11 3 each	2 11 3	—	—
„ „ 68 „	6	2 15 3½ „	16 1 8	2 15 3½ „	16 1 8	—	—
„ „ 32 „	10	2 – 11 „	20 9 1	2 – 11 „	20 9 1	—	—
„ „ 24 „	21	1 – 1¼ „	21 2 4	1 – 1¼ „	21 2 4	—	—
GUN TACKLES.							
„ Side for 68 pounders	27	1 3 9 „	32 – 11	1 3 9 „	32 – 11	—	—
„ Traversing „ 68 „	20	1 3 11½ „	23 19 4	1 3 11½ „	23 19 4	—	—
„ Side and train „ 24 „	22	– 16 3¼ „	17 18 1	– 16 3¼ „	17 18 1	—	—
„ Howitzer	39	– 9 5 „	18 6 10	– 9 5 „	18 6 10	—	—
„ Dismounting tackles and runners	4	1 19 6 „	7 18 –	1 19 6 „	7 18 –	—	—
„ Apparatus for lowering boats, "Kynaston's," with hooks	*Sets.* 2	7 7 –½ per set	14 14 4	7 7 –½ per set	14 14 4	—	—
„ Apparatus for lowering boats, "Kynaston's," without hooks	7	– 12 – „	4 4 –	– 12 – „	4 4 –	—	—
„ Apparatus for lowering boats, "Clifford's"	8	3 9 4¼ „	27 14 11	3 9 4¼ „	27 14 11	—	—
	No.						
„ Fitting blocks, single, 10 inches	50	– 5 2½ each	13 1 –	– 5 2½ each	13 1 –	—	—
„ „ double, 8 „	200	– 4 7½ „	46 3 11	– 4 7½ „	46 3 11	—	—
„ „ „ 10 „	354	– 7 4¾ „	130 15 11	– 7 4¾ „	130 15 11	—	—
„ Ladders, rope, "Manby's"	11	13 17 5¼ „	152 11 11	13 17 5¼ „	152 11 11	—	—
„ Fitting sails	- - -	- - -	188 3 3	- - -	188 3 3	—	—
„ „ flags	- - -	- - -	36 – 10	- - -	36 – 10	—	—
„ Refitting rigging	- - -	- - -	1,539 16 1	- - -	1,539 16 1	—	—
„ Wads, gromet, for 32 and 68 pounders	15,920	1 7 6¼ per 100	219 1 4	1 5 – per 100	197 16 6	21 4 10	—
„ Sundries	- - -	- - -	97 9 9	- - -	97 9 9	—	—
„ Work in hand	- - -	- - -	2,768 6 1	- - -	2,768 6 1	—	—
„ Stock „	- - -	- - -	125 12 10	- - -	125 12 10	—	—
„ Returns	- - -	- - -	198 15 4	- - -	198 15 4	—	—
		TOTAL £.	7,171 4 9		£.	7,149 19 11	
			7,149 19 11				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	21 4 10		£.	21 4 10	

RIGGING HOUSES—*continued.*

CHATHAM. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand	- -	22 5 10	
„ Cordage, tarred	835 2 17¾	1,975 13 1	
„ „ white	4 1 3	11 13 –¾	
„ „ cablet	1 2 1	3 6 6	
„ „ re-manufactured	9 0 9	13 12 4½	
„ „ clewline	56 1 1	151 17 11½	
„ „ lashing, hammock	20 1 26	54 5 6½	
„ „ rounding	17 3 19	21 16 9½	
„ „ junk	14 0 21	14 8 9	
„ „ paper stuff	7 0 21	4 17 –¼	
„ Wire rope, galvanised	579 1 4	1,232 13 4½	
„ Chain rigging	76 2 19½	71 17 5¾	
„ „ cable	7 0 26	3 18 1¾	
„ Spun yarn, tarred	163 3 4	311 3 10¼	
„ „ white	5 1 25	13 2 8½	
„ Tallow	1 0 27	3 12 4¾	
„ Shackles	11 2 16	20 7 6	
„ Hooks, fish	10 0 22	12 4 6	
	No.		
„ „ tackle	1,693	115 – 3	
„ „ Kynaston's disengaging	42	130 4 –	
„ Blocks of sizes	3,225	675 6 4	
„ Dead eyes	60	3 – –	
„ Hearts of sizes	34	3 7 8	
„ Thimbles	3,523	40 3 3¾	
	Yards.		
„ Canvas, worn	3,314	117 7 5	
	Gallons.		
„ Tar, vegetable	178	7 15 9	
„ Fitted rigging	- -	97 17 5	
	No.		
„ Toggles	2,292	8 6 11	
„ Treenails	296	2 1 8	
„ Iron work from smithery	- -	8 4 10½	
„ Sundries	- -	9 11 5	
	Fathoms.		
„ Matting	184½	10 15 3	
			5,171 19 2½
„ Labour	- -	1,369 16 2	1,369 16 2
„ General expenditure	- -	35 5 10	35 5 10
„ Per-centage on cost of produce	- -	648 18 6½	648 18 6½
	TOTAL - - £.		7,225 19 8¾

CHATHAM. *Cr.*

DESCRIPTION.	QUANTITY.		COST.			RATE BOOK.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	Weight.	Rate.	Value.		Rate.	Value.		
	Sets.	*Cwt. qrs. lbs.*	£. s. d. per	£. s. d.		£. s. d. per	£. s. d.	£. s. d.	£. s. d.
FITTED RIGGING.									
By Iron Ship "Achilles"	1	850 1 2	2,389 10 5¼ set	2,389 10 5¼		2,389 10 5¼ set	2,389 10 5¼	—	—
„ „ Frigate "Valiant"	1	540 2 18	1,619 4 3 „	1,619 4 3		1,619 4 3 „	1,619 4 3	—	—
„ Screw Corvette "Cadmus"	1	333 3 25	1,042 10 11¼ „	1,042 10 11¼		1,042 10 11¼ „	1,042 10 11¼	—	—
„ Launches	2	- -	12 1 2½ „	24 2 5		12 1 2½ „	24 2 5	—	—
„ Pinnaces	3	- -	9 5 9 „	27 17 3¾		9 5 9 „	27 17 3¾	—	—
„ Cutters	2	- -	2 3 6¾ „	4 7 –½		2 3 6¾ „	4 7 –½	—	—
„ Jollies	1	- -	1 8 1½ „	1 8 1½		1 8 1½ „	1 8 1½	—	—
„ Gigs	1	- -	1 17 5¼ „	1 17 5¼		1 17 5¼ „	1 17 5¼	—	—
FITTED GUN GEAR.	*No.*								
By Breechings, tarred, 4½ inches, 19 feet each	8	- -	– 10 6⅜ each	4 4 6		– 10 6⅜ each	4 4 6	—	—
„ „ „ „ 5 „ 18 „	14	- -	– 11 7¼ „	8 2 8		– 11 7¼ „	8 2 8	—	—
„ „ „ „ 5 „ 26 „	12	- -	– 15 3½ „	9 3 2½		– 15 3½ „	9 3 2½	—	—
„ „ „ „ 6½ „ 24 „	12	- -	1 1 11 „	13 3 1		1 1 11 „	13 3 1	—	—
„ „ „ „ 8 „ 28 „	10	- -	1 18 –½ „	19 – 4		1 18 –½ „	19 – 4	—	—
„ „ „ „ 8 „ 34 „	8	- -	2 5 2¼ „	18 1 5½		2 5 2¼ „	18 1 5½	—	—
„ „ „ „ 9 „ 30 „	7	- -	2 10 2⅝ „	17 11 7		2 10 2⅝ „	17 11 7	—	—
„ „ „ „ 9 „ 35 „	58	- -	2 17 11¾ „	168 2 8		2 17 11⅝ „	168 2 8	—	—
„ „ white, 8 „ 33 „	3	- -	1 18 11¼ „	5 16 9¾		1 18 11¼ „	5 16 9⅝	—	—

RIGGING HOUSES—*continued.*

CHATHAM. *Cr.*—continued.

DESCRIPTION.	QUANTITY. No.	QUANTITY. Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt.qrs.lbs	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
GUN TACKLES.								
By Cordage, tarred - 2 inches, 26 feet each	9	- - -	- 11 1¼ each	4 19 10¼	- 11 1¼ each	4 19 10¼	—	—
" " " - 2 " 22 "	21	- - -	- 11 6 "	12 1 9	- 11 6 "	12 1 9	—	—
" " " - 2 " 30 "	18	- - -	- 13 1¾ "	11 16 6½	- 13 1¾ "	11 16 6½	—	—
" " " - 2 " 26 "	3	- - -	- 14 2 "	2 2 6¾	- 14 2 "	2 2 6¾	—	—
" " " - 2 " 48 "	2	- - -	- 14 6½ "	1 9 -¾	- 14 6½ "	1 9 -¾	—	—
" " " - 2½ " 48 "	3	- - -	1 1 -¾ "	3 3 2	1 1 -¾ "	3 3 2	—	—
" " " - 2½ " 42 "	9	- - -	1 - 5¼ "	9 3 11	1 - 5¼ "	9 3 11	—	—
" " " - 2½ " 66 "	2	- - -	1 2 3¾ "	2 4 7¾	1 2 3¾ "	2 4 7¾	—	—
" " " - 2½ " 48 "	15	- - -	1 2 7½ "	16 19 6	1 2 7½ "	16 19 6	—	—
" " " - 2½ " 66 "	12	- - -	1 3 11½ "	14 7 6	1 3 11½ "	14 7 6	—	—
" " " - 3 " 54 "	19	- - -	1 10 7¼ "	29 1 7¾	1 10 7¼ "	29 1 7¾	—	—
" " " - 3 " 72 "	12	- - -	1 12 2½ "	19 6 6½	1 12 2½ "	19 6 6½	—	—
" " " - 3 " 75 "	4	- - -	1 12 1½ "	6 8 6¾	1 12 1½ "	6 8 6¾	—	—
" " " - 3 " 54 "	36	- - -	1 11 8¼ "	57 1 -¾	1 11 8¼ "	57 1 -¾	—	—
" " " - 3 " 66 "	16	- - -	1 13 8 "	26 18 10½	1 13 8 "	26 18 10½	—	—
FITTED SAILS.								
By Paddlewheel, 8th class, "Recruit" -	*Set.* 1	- - -	7 9 2½ per set	7 9 2½	7 9 2½ per set	7 9 2½	—	—
" Screw corvette, 1st class, "Cadmus" -	2	- - -	24 18 9½ "	49 17 7	24 18 9½ "	49 17 7	—	—
" Iron frigate "Valiant" - - - -	2	- - -	24 9 4¾ "	48 18 9½	24 9 4¾ "	48 18 9½	—	—
" " "Achilles" - - -	2	- - -	38 14 4½ "	77 8 8¾	38 14 4½ "	77 8 8¾	—	—
FITTING FLAGS.								
By "Salamis" and "Recruit" - - -	2	- - -	3 4 - per set	6 8 -¼	3 4 - per set	6 8 -¼	—	—
" "Bombay" and "Rodney" - - -	2	- - -	6 10 10¾ "	13 1 9¾	6 10 10¾ "	13 1 9¾	—	—
	No.							
" Gromets, shot - - - - -	216	- - -	9 4 1 per 100	19 17 7½	9 4 1 per 100	19 17 7½	—	—
" Pendants, dismounting - - - -	14	- - -	2 15 - each	38 9 10¾	2 15 - each	38 9 10¾	—	—
" Storm spans - - - - - -	9	- - -	1 14 10 "	15 13 7	1 14 10 "	15 13 7	—	—
	Sets.							
" Apparatus for lowering boats, Kynaston's	21	- - -	7 10 10½ per set	158 8 7¼	7 10 10½ per set	158 8 7¼	—	—
	No							
" Breast ropes - - - - - -	6	0 0 22	8 12 - per cwt.	1 13 9	8 12 - per cwt.	1 13 9	—	—
	Pairs							
" Clews, hammock - - - - -	4,480	- - -	- 1 10 per pair	410 13 11½	- 2 1 per pair	466 13 4	- - -	55 19 4½
" Gripes for boats - - - - -	36	5 1 24	4 2 11 per cwt.	22 13 -¾	4 2 11 per cwt.	22 13 -¾	—	—
	No.							
" Gaskets for sea service - - - -	42	1 0 21	6 4 11 "	7 8 3½	3 11 6 "	4 4 10¾	3 3 5	—
" " " harbour service - - -	512	4 2 19	14 3 4½ "	66 3 3¼	14 3 4½ "	66 3 3¼	—	—
" " white, for engine packing - -	-	3 0 0	5 3 8¾ "	15 11 2	5 3 8¾ "	15 11 2	—	—
" Reef beckets - - - - - -	1,648	9 3 27	7 1 4½ "	70 12 6¾	7 1 4½ "	70 12 6¾	—	—
" Fenders, boats' - - - - -	444	5 3 22	8 16 2½ "	52 7 8¼	8 16 2½ "	52 7 8¼	—	—
" Fitted gear, for War Department - -	-	- - -	- - -	54 12 8¼	- - -	54 12 8¼	—	—
" Altering rigging - - - - -	-	- - -	- - -	60 18 9	- - -	60 18 9	—	—
" " gun gear - - - - -	-	- - -	- - -	117 13 11¼	- - -	117 13 11¼	—	—
" Mats, lower rigging - - - -	398	18 0 27	9 6 10 per cwt.	170 8 -¾	9 6 10 per cwt.	170 8 -¾	—	—
" " paunch - - - - -	35	12 0 14	3 8 1¼ "	41 5 10¼	3 8 1¼ "	41 5 10¼	—	—
" " door, canvas bottom - - -	8	0 3 5	9 19 11 "	7 18 10½	10 1 - "	7 19 8¼	- - -	- - 10
" " " spun-yarn, white - - -	10	1 2 23	6 8 4 "	10 18 10½	7 - 9 "	12 - -¼	- - -	1 1 1¾
" Returns - - - - - - -	-	- - -	- - -	87 15 8½	- - -	87 15 8½	—	—
			TOTAL - - - £.	7,225 19 8¾	£.	7,279 17 8	3 3 5	57 1 4¼
						7,225 19 8¾		3 3 5
			Difference—Cost of Manufacture Less than Rate Book Value - - - £.			53 17 11¼	£.	53 17 11¼

RIGGING HOUSES—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Stock in hand	- - -	165 3 1	
„ Cordage, 4 strands	302 3 0	727 2 9	
„ „ 3 „	310 3 0	801 7 5	
„ „ re-manufactured	8 3 0	13 16 2	
„ Wire rope	861 0 0	1,630 3 1	
	No.		
„ Blocks, of sizes	1,447	565 17 3	
„ Sundries	- - -	929 10 4¼	
			4,833 - 1¼
„ Labour	- - -	896 4 4½	896 4 4½
„ General expenditure	- - -	53 6 7	53 6 7
„ Per-centage on cost of produce	- - -	521 17 6¼	521 17 6¼
		TOTAL - - - £.	6,304 8 7

SHEERNESS. *Cr.*

DESCRIPTION.	QUANTITY. No.	QUANTITY. Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
FITTED RIGGING.	*Sets.*	*Cwt.qrs.lbs.*	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By 1st Class Corvette	2	- -	908 16 1½ per set	1,817 12 3¼	908 16 1½ per set	1,817 12 3¼	—	—
„ 3d „ „	1	- -	594 14 7½ „	594 14 7½	594 14 7½ „	594 14 7½	—	—
„ 1st „ Paddle-wheel, as "Terrible"	1	- -	1,070 5 6½ „	1,070 5 6½	1,070 5 6½ „	1,070 5 6½	—	—
FITTED SAILS.	*No.*							
„ 1st Class Screw Ship, as "Anson"	2	- -	- 8 7½ each	- 17 2½	- 8 7½ each	- 17 2½	—	—
„ Frigates, as "Caledonia"	12	- -	1 12 10½ „	19 14 4½	1 12 10½ „	19 14 4½	—	—
„ 1st Class Screw Corvette, as "Clio"	16	- -	1 10 -¾ „	24 1 -¾	1 10 -¾ „	24 1 -¾	—	—
„ 1st „ „ „ as "Scylla"	21	- -	1 15 10½ „	37 12 9¾	1 15 10½ „	37 12 9¾	—	—
„ 3d „ Corvette	15	- -	1 9 2¼ „	21 18 5¼	1 9 2¼ „	21 18 5¼	—	—
„ 4th „ Screw Schooner, as "Wizard"	2	- -	- 10 4½ „	1 - 9	- 10 4½ „	1 - 9	—	—
STRAPPING FOR BLOCKS.	*Fms.*							
„ Strapping - - - 1½ inches	150	- -	- - 7¼ per fm.	4 9 -½	- - 7¼ per fm.	4 9 -½	—	—
„ „ - - - 2 „	300	- -	- 1 1½ „	16 16 4½	- 1 1½ „	16 16 4½	—	—
„ „ - - - 2½ „	325	- -	- 1 8¼ „	27 8 1¾	- 1 8¼ „	27 8 1¾	—	—
„ „ - - - 3 „	375	- -	- 1 10½ „	34 19 11½	- 1 10½ „	34 19 11½	—	—
„ „ - - - 3½ „	525	- -	- 2 3½ „	59 7 8	- 2 3½ „	59 7 8	—	—
„ „ - - - 4 „	150	- -	- 2 9½ „	20 17 6	- 2 9½ „	20 17 6	—	—
„ „ - - - 4½ „	150	- -	- 3 4½ „	25 7 9	- 3 4½ „	25 7 9	—	—
„ „ - - - 5 „	25	- -	- 5 -¼ „	6 3 2¾	- 5 -¼ „	6 3 2¾	—	—
„ „ - - - 5½ „	50	- -	- 5 9¼ „	14 8 6¾	- 5 9¼ „	14 8 6¾	—	—
„ „ - - - 6 „	25	- -	- 7 5¼ „	9 6 -½	- 7 5¼ „	9 6 -½	—	—
„ Rigging remnants, fitted to complete sets for new warrants	*No.* 15	- -	104 18 -½ each	1,573 10 6¾	104 18 -½ each	1,573 10 6¾	—	—
„ Apparatus for lowering boats, Kynaston's	*Sets.* 32	- -	7 6 10½ per set	234 19 8½	6 16 - per set	207 2 -	27 17 8½	—
„ Logs and sounding machines, Massey's, re-fitted	*No.* 15	- -	- 2 2¼ each	1 12 9¼	- 2 2¼ each	1 12 9¼	—	—
„ Sail fitments completed	50	- -	2 3 4½ „	108 8 8½	2 3 4½ „	108 8 8½	—	—
„ Mats, door	-	0 1 25	9 13 2¾ per cwt.	4 11 5¼	10 1 - per cwt.	4 15 1	—	- 3 7¾
„ Repairs	-	- -	- - -	10 8 5½	- - -	10 8 5½	—	—
„ Work in hand	-	- -	- - -	246 7 2	- - -	246 7 2	—	—
„ Stock „	-	- -	- - -	221 8 6½	- - -	221 8 6½	—	—
„ Returns	-	- -	- - -	95 19 11	- - -	95 19 11	—	—
			TOTAL - - - £.	6,304 8 7				
				6,276 14 6¼	£.	6,276 14 6¼	27 17 8½	- 3 7¾
							- 3 7¾	
Difference—Cost of Manufacture in Excess of Rate Book Value			£.	27 14 -¾		£.	27 14 -¾	

RIGGING HOUSES—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand	- - -	4,774 12 3	
„ Cordage, hawser-laid, 3 ins. and under	239 1 1	610 10 8	
„ „ „ above 3 ins.	382 3 21	890 5 9	
„ „ „ white, 3 ins. and under	7 3 9	25 8 9	
„ „ shroud, 3½ ins. and under	68 – –	175 18 8	
„ „ „ above 3½ ins.	598 3 8	1,332 7 1	
„ „ re-manufactured	32 3 8	59 1 5	
	No.		
„ Blocks, wood, of sizes	6,149	1,169 12 2	
„ „ „ „ iron bound	56	19 10 5	
„ Dead eyes, hearts	52	8 6 7	
	Yards.		
„ Canvas, worn	6,342	224 12 1	
	Cwt. qrs. lbs.		
„ Chain, for stoppers	64 2 9	113 – 1	
„ Hides, tanned	1 1 15	9 13 9	
„ Hooks, fish	18 1 23	22 2 10	
	No.		
„ „ tackle	2,131	153 18 –	
	Cwt. qrs. lbs.		
„ Nettlestuff	48 3 13½	87 19 3	
„ Rope, old, paperstuff	76 0 15½	51 7 7	
„ „ rounding	200 0 10	243 8 5	
„ Spun-yarn, tarred	393 1 22	974 10 11	
„ Thimbles, iron	16 0 23	24 18 5	
	No.		
„ „ „	4,313	74 10 2	
	Cwt. qrs. lbs.		
„ Tallow, yellow	4 2 23½	13 3 9	
	Gallons.		
„ Tar, vegetable	373½	16 5 3	
	No.		
„ Toggles, wood, of sizes	11,370	41 15 3	
	Cwt. qrs. lbs.		
„ Wire rope, galvanized	1,215 1 19	2,586 7 10	
„ Sundries	- - -	22 11 1	
			13,725 18 5
„ Labour	- - -	2,235 12 5	2,235 12 5
„ General expenditure	- - -	273 11 3	273 11 3
„ Per-centage on cost of produce	- - -	1,499 9 6	1,499 9 6
		Total £.	17,734 11 7

RIGGING HOUSES—*continued.*

PORTSMOUTH. *Cr.*

DESCRIPTION.	QUANTITY. No.	QUANTITY. Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Sets.	*Cwt. qrs. lbs.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
FITTED RIGGING.								
By 1st class 2 decked ships	3	- - -	2,371 14 9 per set	7,115 4 3	2,371 14 9 per set	7,115 4 3	—	—
„ Iron cased frigate "Valiant"	1	- - -	1,454 10 3 „	1,454 10 3	1,454 10 3 „	1,454 10 3	—	—
„ 1st class frigate	1	- - -	1,840 3 2 „	1,840 3 2	1,840 3 2 „	1,840 3 2	—	—
„ 2d „ frigate "Arrogant"	1	- - -	1,468 11 - „	1,468 11 -	1,468 11 - „	1,468 11 -	—	—
„ 1st „ corvette "Termagant"	1	- - -	970 8 10 „	970 8 10	970 8 10 „	970 8 10	—	—
„ 2d „ paddle "Sidon"	1	- - -	719 11 10 „	719 11 10	719 11 10 „	719 11 10	—	—
„ Troop-ship "Urgent"	1	- - -	869 15 5 „	869 15 5	869 15 5 „	869 15 5	—	—
„ "Alberta," royal yacht, wire rigging	1	- - -	26 17 2 „	26 17 2	26 17 2 „	26 17 2	—	—
„ "Fairy," royal yacht, wire rigging	1	- - -	23 18 5 „	23 18 5	23 18 5 „	23 18 5	—	—
FITTED SAILS.	*No.*							
By "Hector," iron clad	18	- - -	2 15 11¼ each	50 6 10	2 15 11¼ each	50 6 10	—	—
„ "Diadem," 1st class frigate	19	- - -	4 2 5¼ „	78 6 2	4 2 5¼ „	78 6 2	—	—
„ "Wasp," 2d „ corvette	16	- - -	2 14 11 „	43 18 9	2 14 11 „	43 18 9	—	—
„ "Falcon," 3d „ „	15	- - -	2 4 2¾ „	33 3 8	2 4 2¾ „	33 3 8	—	—
„ "Lyra," 4th „ „	15	- - -	1 16 -½ „	27 - 8	1 16 -½ „	27 - 8	—	—
„ "Vulture," 2d „ paddle	9	- - -	2 18 4½ „	26 5 5	2 18 4½ „	26 5 5	—	—
„ "Bulldog," 3d „ „	13	- - -	2 3 9 „	28 8 7	2 3 9 „	28 8 7	—	—
FITTING EYES IN HEMP CABLES.								
By Fitting eyes, from 9½ in. to 18 in.	25	- - -	1 5 10¾ „	32 7 6	1 5 10¾ „	32 7 6	—	—
„ Fitting eyes during manufacture at ropery	4	- - -	- 17 3¼ „	3 9 1	- 17 3¼ „	3 9 1	—	—
„ Nets, jib-boom	3	- - -	3 12 10 „	10 18 6	3 12 10 „	10 18 6	—	—
„ Mats, rigging	839	58 1 9	6 15 1 per cwt.	393 19 5	6 15 1 per cwt.	393 19 5	—	—
„ „ hanging	135	48 0 18	1 17 10 „	91 2 1	1 17 10 „	91 2 1	—	—
„ „ door	36	4 1 17	6 2 8 „	26 19 11	6 2 8 „	26 19 11	—	—
	Sets.							
„ Clews, hammock	2,000	- - -	- 1 9½ per set	179 3 4	- 2 1 per set	208 6 8	- -	29 3 4
	No.							
„ Points, reef or becket	6,824	23 1 10	6 8 11 per cwt.	150 8 9	6 8 11 per cwt.	150 8 9	—	—
„ Luff-tackles, 2½ ins., 8 blocks, 12 fms. long	300	251 3 14	1 - 1¼ each	301 11 3	1 - 1¼ each	301 11 3	—	—
„ Fitting logs, patent, with double lines	7	- - -	- 4 11½ „	1 14 9	- 4 11½ „	1 14 9	—	—
„ Fitting logs, patent, with single lines	11	- - -	- 2 8¼ „	1 9 7	- 2 8¼ „	1 9 7	—	—
„ Blocks, treble purchase, fitted, 30 ins.	1	- - -	24 8 8 „	24 8 8	24 8 8 „	24 8 8	—	—
„ Repairs	-	- - -	- - -	500 17 3	- - -	500 17 3	—	—
„ Returns	-	- - -	- - -	206 6 6	- - -	206 6 6	—	—
„ Stock in hand	-	- - -	- - -	159 2 -	- - -	159 2 -	—	—
„ Work in hand	-	- - -	- - -	874 2 7	- - -	874 2 7	—	—
			TOTAL £.	17,734 11 7	£.	17,763 14 11 17,734 11 7		
			Difference—Cost of Manufacture Less than Rate Book Value £.			29 3 4	£.	29 3 4

RIGGING HOUSES—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Stock in hand	496 – 6	
„ Work in hand	9 2 5	
„ Cordage of sorts	2,041 – 11	
„ „ worn	31 18 10	
„ Rope wire, iron, galvanized	3,097 8 9	
„ Hooks, Kynaston's	316 4 –	
„ Iron work, hooks, thimbles, chain, &c.	378 1 –	
„ Canvas, spun-yarn, tallow, &c.	555 9 3	
„ Blocks, hearts, dead eyes, &c.	862 19 11	
		7,788 5 7
„ Labour	1,549 15 5	1,549 15 5
„ General expenditure	231 1 10	231 1 10
„ Per-centage on cost of produce	907 17 11	907 17 11
Total £.		10,477 – 9

DEVONPORT. *Cr.*

DESCRIPTION.	Quantity. No.	Quantity. Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
Fitted Rigging.	*Sets.*	*Cwt. qrs. lbs.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Screw frigate, 1st class iron clad, as "Zealous"	1		1,386 3 9 per set	1,386 3 9	1,386 3 9 per set	1,386 3 9	—	—
„ Steam corvette, 1st class, as "Pelorus"	1		834 12 3 „	834 12 3	834 12 3 „	834 12 3	—	—
„ Steam corvette, 2d class, as "Brisk," with a set of patent iron dead eyes in addition	1		785 12 9 „	785 12 9	785 12 9 „	785 12 9	—	—
„ Steam vessel, 2d class paddle, as "Gladiator"	1		675 6 11 „	675 6 11	675 6 11 „	675 6 11	—	—
„ Screw steam corvette, 3d class, iron clad, as "Research"	1		593 13 2 „	593 13 2	593 13 2 „	593 13 2	—	—
„ Steam sloop, 2d class, as "Assurance"	1		247 – 4 „	247 – 4	247 – 4 „	247 – 4	—	—
„ Brig, 4th class, as "Martin"	1		330 5 10 „	330 5 10	330 5 10 „	330 5 10	—	—
„ Yard craft, "Tortoise"	1		107 13 5 „	107 13 5	107 13 5 „	107 13 5	—	—
Fitted Sails.								
By Screw ship, as "Royal George"	1½		36 19 3 per set	55 8 11	36 19 3 per set	55 8 11	—	—
„ Screw frigate, 1st class, as "Aurora"	2		47 13 7 „	95 7 2	47 13 7 „	95 7 2	—	—
„ Screw frigate, 1st class, iron clad, as "Zealous"	2		43 19 8 „	87 19 4	43 19 8 „	87 19 4	—	—
„ Screw corvette, 2d class, as "Brisk"	2		42 16 8 „	85 13 4	42 16 8 „	85 13 4	—	—
„ 2d Class paddle, as "Gladiator"	1½		30 15 5 „	46 3 2	30 15 5 „	46 3 2	—	—
„ Screw corvette, 3d class, iron clad, as "Research"	2		26 3 6 „	52 7 –	26 3 6 „	52 7 –	—	—
„ Screw troop-ship, as "Orontes"	1½		18 14 2 „	28 1 4	18 14 2 „	28 1 4	—	—
„ Screw sloop, 2d class, as "Assurance"	1¼		9 1 3 „	11 6 7	9 1 3 „	11 6 7	—	—
„ Screw corvette, 4th class, with mats only	2		8 15 7½ „	17 11 3	8 15 7½ „	17 11 3	—	—
„ Men of the Steam Reserve, for a screw frigate, 1st class, as "Aurora"	2		17 11 10½ „	35 3 9	17 11 10½ „	35 3 9	—	—
„ Men of the Steam Reserve, for steam corvette, as "Pelorus"	2		15 4 2½ „	30 8 5	15 4 2½ „	30 8 5	—	—
Fitted Gun Gear.	*No.*							
By Breechings, tarred, 6½ ins., for 40-pounders	8		1 1 5¼ each	8 11 7	1 1 5¼ each	8 11 7	—	—
„ Breechings, tarred, 6½ ins., for 32-pounders	12		1 13 10¼ „	20 6 3	1 13 10¼ „	20 6 3	—	—
„ Breechings, tarred, 8 ins., for 32-pounders	2		2 9 5½ „	4 18 11	2 9 5½ „	4 18 11	—	—
„ Breechings, tarred, 9 ins., for 68-pounders	12		3 3 2½ „	37 18 5	3 3 2½ „	37 18 5	—	—

RIGGING HOUSES—*continued.*

DEVONPORT. *Cr.*—continued.

DESCRIPTION.	QUANTITY. No.	QUANTITY. Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
GUN TACKLES.								
By Gun tackles, 3 ins., 54 ft., for 32-pounders	12	- - -	- 9 11 each	5 19 1	- 9 11 each	5 19 1	—	—
„ Gun tackles, 3 ins., 80 ft., for 32-pounders	12	- - -	- 14 5¼ „	8 13 5	- 14 5¼ „	8 13 5	—	—
„ Gun tackles, 2½ ins., 40 ft., for 40-pounders, Armstrong	12	- - -	- 5 8¼ „	3 8 3	- 5 8¼ „	3 8 3	—	—
„ Gun tackles, 2½ ins., 54 ft., for 40-pounders, Armstrong	6	- - -	- 7 5½ „	2 4 9	- 7 5½ „	2 4 9	—	—
„ Gun tackles, 2½ ins., 56 ft., for 40-pounders	3	- - -	- 7 10 „	1 3 6	- 7 10 „	1 3 6	—	—
„ Gun tackles, 2½ ins., 72 ft., for 40-pounders, Armstrong	2	- - -	- 9 8½ „	- 19 5	- 9 8½ „	- 19 5	—	—
„ Gun tackles, 2 ins., 30 ft., for 25-pounders, Armstrong	8	- - -	- 2 11 „	1 3 2	- 2 11 „	1 3 2	—	—
„ Gun tackles, 2 ins., 54 ft., for 25-pounders, Armstrong	4	- - -	- 4 8¾ „	- 18 11	- 4 8¾ „	- 18 11	—	—
	Sets.		per		per			
„ Storm pendants for pivot guns	7	- - -	2 14 -¼ set	18 18 2	2 14 -¼ set	18 18 2	—	—
BLOCKS FITTED FOR GUN TACKLES.	*No.*							
By Blocks, single thick, single scored, 6 ins.	12	- - -	- 3 -¾ each	1 16 8	- 3 -¾ each	1 16 8	—	—
„ Blocks, single thick, single scored, 8 ins.	7	- - -	- 3 4½ „	1 3 9	- 3 4½ „	1 3 9	—	—
„ Blocks, single thick, single scored, 10 ins.	136	- - -	- 4 11¼ „	33 12 6	- 4 11¼ „	33 12 6	—	—
„ Blocks, double thick, single scored, 6 ins.	12	- - -	- 4 6 „	2 14 1	- 4 6 „	2 14 1	—	—
„ Blocks, double thick, single scored, 8 ins.	200	- - -	- 6 - „	59 11 1	- 6 - „	59 11 1	—	—
„ Blocks, double thick, single scored, 10 ins.	12	- - -	- 7 4¼ „	4 8 7	- 7 4¼ „	4 8 7	—	—
„ Cables, hempen, fitted with Elliot's eyes, 10½ and 11 ins., cost of fitting only	5	- - -	2 9 5 „	12 7 1	2 9 5 „	12 7 1	—	—
„ Ditto - ditto - ditto, 13½ ins.	3	- - -	3 3 8 „	9 11 -	3 3 8 „	9 11 -	—	—
„ Ditto - ditto - ditto, 15 „	1	- - -	3 8 2 „	3 8 2	3 8 2 „	3 8 2	—	—
			per		per			
„ Canvas dresses	831	- - -	- 3 7 dress	148 18 1	- 5 - dress	207 15 -	—	58 16 11
	Sets.							
„ Clews and lashings, hammock	600	- - -	- 3 7½ set	108 2 5	- 2 8 set	80 - -	28 2 5	—
„ Clews, hammock	1,000	- - -	- 1 3¾ „	65 15 8	- 1 3¾ „	65 15 8	—	—
	No.							
„ Mats, door, canvas	18	1 1 20	10 6 8½ cwt.	14 15 4	10 1 - cwt.	14 7 1	- 8 3	—
„ Mats, spun-yarn, for sails	65	10 1 1	7 15 6 „	79 15 5	7 - 9 „	72 3 11	7 11 6	—
„ Mats, thrum	16	10 0 21	4 4 5 „	43 - 1	4 4 5 „	43 - 1	—	—
	Sets.							
„ Apparatus for lowering boats, 1st size, Kynaston's	18	- - -	7 16 2 set	140 11 1	7 16 2 set	140 11 1	—	—
„ Apparatus for lowering boats, 2d size, Kynaston's	21	- - -	7 12 10½ „	160 10 4	7 12 10½ „	160 10 4	—	—
„ Apparatus for lowering boats, 3d size, Kynaston's	12	- - -	7 7 10 „	88 14 2	7 7 10 „	88 14 2	—	—
	No.							
„ Beckets, reefing	2,353	10 1 14	6 4 4 cwt.	64 9 10	6 4 4 cwt.	64 9 10	—	—
„ Salvagees	60	22 1 0	2 12 1 „	57 19 4	2 4 2 „	49 2 9	8 16 7	—
„ Altering and completing rigging to new establishment for screw ship of the line, as "Lion"	*Sets.* 1	- - -	314 - 11 set	314 - 11	314 - 11 set	314 - 11	—	—
„ Rigging, fitted, in parts	-	- - -	- - -	2,784 16 -	- - -	2,784 16 -	—	—
„ Refitting rigging for foreign gunboats	-	- - -	- - -	21 15 9	- - -	21 15 9	—	—
„ Fitting hammock clews and lashings	400	- - -	- 2 11¼ set	58 13 4	- 2 11¼ set	58 13 4	—	—
„ Repairs	-	- - -	- - -	85 3 10	- - -	85 3 10	—	—
„ Work in hand	-	- - -	- - -	233 18 8	- - -	233 18 8	—	—
„ Returns	-	- - -	- - -	48 9 8	- - -	48 9 8	—	—
„ Stock in hand	-	- - -	- - -	207 15 5	- - -	207 15 5	—	—
			TOTAL £.	10,477 - 9	£.	10,490 18 11	44 18 9	58 16 11
						10,477 - 9		44 18 9
			Difference—Cost of Manufacture Less than Rate Book Value £.			13 18 2	£.	13 18 2

BLOCKMAKERS', &c. SHOPS.

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Forgings, iron	3 0 22	5 16 10¼	
„ Shivers, metal	1 1 15¼	7 2 3¾	
„ „ lignum vitæ	30 3 15	104 9 9¾	
„ Timber materials	- - -	3 - 5	
„ Sundries	- - -	1 - 2¾	
			121 9 7½
„ Labour	- - -	191 11 5	191 11 5
„ General expenditure	- - -	15 5 5¼	15 5 5¼
„ Per-centage on cost of produce	- - -	32 16 7¾	32 16 7¾
		Total £.	361 3 1½

SHEERNESS. *Cr.*

DESCRIPTION.	Size.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Inches. Diam.	*No.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Blocks, purchase, double thick	28	1	11 4 -¾ each	11 4 -¾	7 7 11 each	7 7 11	3 16 1¾	—
„ „ sister	9	4	- 4 9½ „	- 19 2¼	- 4 9½ „	- 19 2¼	—	—
„ Dead eyes	15	9	- 8 3 „	3 14 3	- 4 10 „	2 3 6	1 10 9	—
„ Handles, pump		20	- - 4¼ „	- 6 11½	- - 4¼ „	- 6 11½	—	—
„ Pump boxes, upper	2	20	- - 11½ „	- 19 2¼	- - 11½ „	- 19 2¼	—	—
„ „ „ lower	2	20	- - 7¼ „	- 12 1¾	- - 7¼ „	- 12 1¾	—	—
„ Repairs			- - -	343 7 4	- - -	343 7 4	—	—
		Total £.		361 3 1½	£.	355 16 2¾		
				355 16 2¾				
Difference—Cost of Manufacture in Excess of Rate Book Value £.				5 6 10¾		£.	5 6 10¾	

BLOCKMAKERS', &c. SHOPS—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand	- - -	3,801 8 7	
„ Bahama wood	25 1 0	8 16 9	
„ Box wood	94 0 2	46 19 9	
„ Beeswax	0 1 12	3 2 –	
„ Castings, brass	484 3 18½	2,319 7 4	
„ Copper wire	24 3 15¾	113 4 11	
„ Forgings, iron	527 0 12¼	943 3 6	
	No.		
„ Helves, mallet	595	6 10 1	
	Cwt. qrs. lbs.		
„ Leather sole	4 1 13	61 2 6	
„ Lignum vitæ	3,440 0 5	2,311 – 6	
„ Pins, iron	382 1 21¼	669 6 9	
„ „ „ galvanised	0 2 5	2 10 10	
„ „ metal	0 1 25¼	2 17 6	
„ Shivers, brass	112 0 8½	575 5 4	
„ „ iron, galvanised	4 3 7	22 9 2	
„ „ lignum vitæ	1,307 2 14	4,424 1 3	
	No.		
„ „ vitrified	57	1 15 6	
	Cwt. qrs. lbs.		
„ Staples, copper	1 1 20	13 6 8	
	Feet.		
„ Timber, unconverted, ash	3,967½	426 10 1	
„ „ „ elm	35,171	2,338 17 6	
„ „ „ fir	1,647	123 5 –	
„ „ converted, ash	129	13 12 7	
„ „ „ elm	8,567	568 5 2	
„ „ „ fir	998½	26 19 3	
„ „ „ greenheart	94½	8 11 11	
„ „ „ oak	33¾	4 12 4	
„ „ „ sabicu	3	1 1 6	
	No.		
„ Treenails, oak, of sizes	311,170	1,985 18 2	
„ Sundries	- - -	5 9 2	
			20,829 11 7
„ Labour	- - -	3,106 4 5	3,106 4 5
„ General expenditure	- - -	1,886 2 3	1,886 2 3
„ Per-centage on cost of produce	- - -	2,019 2 5	2,019 2 5
		Total £.	27,841 – 8

PORTSMOUTH. *Cr.*

DESCRIPTION.	Size.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
Blocks, Wood:	*Inches. Diam.*	*No.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Single common, with brass shivers	3 to 6	8,442	– – 10 each	350 13 11	– – 11¼ each	416 6 6	– –	65 12 7
„ Single common, with brass shivers	21 „ 26	29	3 14 4½ „	107 16 8	4 – 1¼ „	116 3 3	– –	8 6 7
„ Single common, with lignum vitæ shivers	6½ „ 26	18,961	– 3 4¼ „	3,177 7 8	– 2 10¼ „	2,706 11 2	470 16 6	—
„ Single common, with brass shivers and metal pins	5	2	– – 11½ „	– 1 11	– – 11½ „	– 1 11	—	—
„ Single common, with lignum vitæ shivers and pins	6	70	– – 7¼ „	2 3 –	– – 7¼ „	2 3 –	—	—
„ Single common, with vitrified shivers and steel pins	5 to 11	15	– 1 6½ „	1 3 –	– 1 6½ „	1 3 –	—	—
„ Single common, with galvanised iron shivers and iron pins	5 „ 10	171	– 1 8 „	14 4 7	– 1 8 „	14 4 7	—	—
„ Single common, with galvanised iron shivers and pins	7 „ 10	38	– 2 10¼ „	5 11 –	– 2 10¼ „	5 11 –	—	—
„ Single common, with lignum vitæ shivers and metal pins	10 „ 16	19	– 6 4¼ „	6 – 11	– 6 4¼ „	6 – 11	—	—

BLOCKMAKERS', &c. SHOPS—*continued.*

PORTSMOUTH. *Cr.*—continued.

DESCRIPTION.	Size.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
BLOCKS, WOOD—*contd.*	*Inches.*	*No.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Double common, with brass shivers	*Diam.* 5 to 12	1,988	- 2 1¾ each	212 13 6	- 2 6¼ each	251 8 4	- -	38 14 10
„ Double common, with lignum vitæ shivers	6½ to 26	11,941	- 4 11 „	2,943 11 6	- 4 2 „	2,490 4 10	453 6 8	—
„ Double common, with brass shivers and pins	5 and 6	17	- 2 2¼ „	1 17 4	- 2 2¼ „	1 17 4	—	—
„ Double common, with lignum vitæ shivers and metal pins	8 and 15	19	- 6 3½ „	5 19 7	- 6 3½ „	5 19 7	—	—
„ Double common, with galvanised iron shivers and pins	4 and 7	56	- 3 4 „	9 6 5	- 3 4 „	9 6 5	—	—
„ Double common, with vitrified shivers and steel pins	5 to 11	13	- 2 8½ „	1 15 3	- 2 8½ „	1 15 3	—	—
„ Double common, with shivers and iron pins	7	1	- 1 11 „	- 1 11	- 1 11 „	- 1 11	—	—
„ Single thin, with lignum vitæ shivers	8 to 28	1,490	- 14 8¼ „	1,094 8 11	- 12 6 „	930 19 1	163 9 10	—
„ Double thin, with lignum vitæ shivers	11 to 26	584	1 2 9¾ „	666 3 2	- 19 8¼ „	575 1 7	91 1 7	—
„ Treble, with brass shivers	6 to 20	57	1 16 4½ „	103 13 3	2 2 9¾ „	122 - 9	- -	18 7 6
„ Treble, with lignum vitæ shivers	7 to 24	276	2 1 1½ „	567 11 -	1 17 -½ „	511 6 3	56 4 9	—
„ Clump, ash, with brass shivers	3	12	- 1 5½ „	- 17 5	- 1 5½ „	- 17 5	—	—
„ Clump, ash, with brass shivers	3 to 7	1,209	- 1 6¾ „	93 19 1	- 1 11¼ „	117 11 11	- -	23 12 10
„ Clump, ash, with lignum vitæ shivers	8 to 20	1,863	- 4 6 „	419 4 2	- 4 -½ „	376 7 7	42 16 7	—
„ Clump, ash, with iron shivers	10 to 12	16	- 4 1 „	3 5 2	- 4 1 „	3 5 2	—	—
„ Clump, ash, with galvanised iron shivers and iron pins	5 to 10	47	- 3 4¼ „	7 17 11	- 3 4¼ „	7 17 11	—	—
„ Clump, ash, with galvanised iron shivers and pins	9 to 12	16	- 5 1½ „	4 2 1	- 5 1½ „	4 2 1	—	—
„ Clump, ash, with vitrified shivers and steel pins	5 to 14	14	- 2 8¾ „	1 18 3	- 2 8¾ „	1 18 3	—	—
„ Long tackle, with 1 brass and 1 lignum vitæ shiver	11 to 13	100	- 3 3¼ „	16 8 -	- 3 4½ „	16 18 2	- -	- 10 2
„ Long tackle, with lignum vitæ shivers	16 to 30	165	- 14 10 „	122 8 4	- 13 10 „	112 18 -	9 10 4	—
„ Sister, with 1 brass and 1 lignum vitæ shiver	17	15	- 3 10¾ „	2 18 4	- 3 10¾ „	2 18 4	—	—
„ Sister, with brass shivers	5 to 15	708	- 2 4½ „	84 9 5	- 2 3½ „	81 5 10	3 3 7	—
„ „ with lignum vitæ shivers	18 to 22	192	- 5 2¾ „	50 5 7	- 5 -½ „	48 8 11	1 16 8	—
„ Tack-shouldered, with lignum vitæ shivers	11 and 17	12	- 6 6¼ „	3 18 3	- 6 4¾ „	3 16 9	- 1 6	—
„ Snatch, common, with brass shivers	7	20	- 1 4 „	1 6 6	- 1 4 „	1 6 6	—	—
„ Snatch, common, with lignum vitæ shivers	10 to 26	254	- 8 5½ „	107 9 4	- 7 -¾ „	89 14 1	17 15 3	—
„ Snatch, thin, with lignum vitæ shivers	16 to 26	62	- 14 6 „	44 18 10	- 14 6 „	44 18 10	—	—
„ Ninepin, with lignum vitæ shivers	9 to 11	201	- 2 6¼ „	25 7 4	- 2 1½ „	21 7 9	3 19 7	—
„ Dead eyes, shroud, for iron binding	3 to 17	4,763	- 2 8½ „	643 18 2	- 2 3¼ „	541 14 2	102 4 -	—
„ Dead eyes, or hearts, single scored	6 to 18	1,180	- 4 1½ „	242 13 10	- 3 2½ „	189 8 3	53 5 7	—
„ Hearts, lignum vitæ	10	2	- 11 6 „	1 3 -	- 11 6 „	1 3 -	—	—
		Cwt. qrs. lbs.						
„ Shivers, brass	- -	92 1 3½	- 1 2 per lb.	606 6 4	- - 11 per lb.	473 14 2	132 12 2	—
„ Shivers, lignum vitæ, brass coaked	- -	1,535 0 9	- - 6¾ „	4,864 5 9	- - 7¼ „	5,193 13 9	- -	329 8 -
„ Shivers, lignum vitæ, without coaks	- -	0 2 2	- - 3¾ „	- 17 9	- - 5 „	1 4 2	- -	- 6 5
„ Shivers, iron	- -	0 1 23	- 14 - per cwt.	- 6 6	- 12 6 per cwt.	- 5 8	- - 10	—
„ Rollers, lignum vitæ, brass coaked	- -	6 2 2	- - 7 per lb.	21 12 6	- 1 2 per lb.	42 11 8	- -	20 19 2
„ Rollers, brass	- -	0 2 23½	- 1 3 „	4 19 9	- 1 3 „	4 19 9	—	—

BLOCKMAKERS', &c. SHOPS—*continued.*

PORTSMOUTH. *Cr.*—continued.

DESCRIPTION.	Size.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Inches.	*Cwt. qrs. lbs.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Pins, iron, block	—	466 3 9	— — 5½ per lb.	1,217 16 10	— — 3¾ per lb.	816 19 1	400 17 9	—
„ „ metal „	—	4 2 14	— 1 2 „	30 7 10	— 1 1 „	28 1 2	2 6 8	—
„ „ lignum vitæ	—	0 0 9	— — 7¼ „	— 5 5	— 1 — „	— 9 —	—	— 3 7
MISCELLANEOUS ARTICLES: viz.:		*No.*						
By Helves, ash, of sorts	—	36,410	— 6 — per doz.	909 10 9	— 3 10 per doz.	582 6 3	327 4 6	—
„ Dowels, wood, oak	*Diam.* 2	387	— 1 6¾ „	2 10 3	— 1 3 „	2 — 4	— 9 11	—
„ „ „ „	2½	550	— 2 2¾ „	5 2 5	— 1 9 „	4 — 2	1 2 3	—
„ „ „ „	3	272	— 2 —¾ „	2 6 7	— 2 3 „	2 11 —	—	— 4 5
„ „ „ „	3½	12	— 5 8 „	— 5 8	— 3 — „	— 3 —	— 2 8	—
„ „ „ „	4	118	— 3 3¾ „	1 12 9	— 3 9 „	1 6 10	— 5 11	—
„ „ „ „	4½	196	— 4 10¼ „	3 19 5	— 4 3 „	3 9 5	— 10 —	—
„ „ „ „	5	6	— 3 8 „	— 1 10	— 5 3 „	— 2 7	—	— — 9
„ „ „ „	6	4	— 4 — „	— 1 4	— 7 6 „	— 2 6	—	— 1 2
„ Spiles, wood, for ships' bottoms	—	5,040,500	— — 9½ per 1,000	200 4 1	— — 9¼ per 1,000	194 5 5	5 18 8	—
„ Mallets, of sorts	—	2,286	— 1 — each	114 3 5	— — 11¾ each	112 5 7	1 17 10	—
„ Beetles, of sorts	—	430	— 2 8 „	57 4 8	— 2 8¼ „	58 1 10	—	— 17 2
„ Commanders, of sorts	—	925	— 1 7¾ „	76 10 4	— 1 5¾ „	68 4 9	8 5 7	—
„ Toggles, ash, complete	*Length.* 3 to 8	11,452	— 1 —¼ per doz.	48 7 3	— — 10½ per doz.	42 1 7	6 5 8	—
„ Boxes, pump, upper	*Diam.* 5½	12	— 3 10¾ each	2 6 9	— 3 10¾ each	2 6 9	—	—
„ „ „ lower	1⅝ to 6	245	— 1 10¼ „	22 12 8	— 1 10¼ „	22 12 8	—	—
„ Rounds, ladder	—	807	— — 5¼ „	18 15 8	— — 5½ „	18 15 8	—	—
„ Trucks, masthead, complete	3½ to 14	993	— 1 3 „	62 8 —	— 1 3½ „	64 — 8	—	1 12 8
„ Trucks, awning	—	1,482	— — 2¼ „	13 17 —	— — 1¾ „	10 16 1	3 — 11	—
„ „ other sorts	—	124	— — 3¼ „	1 12 10	— — 2¾ „	1 7 11	— 4 11	—
„ Fids, of sorts	—	63	— 5 4 „	16 16 —	— 5 4 „	16 10 —	—	—
„ Reels, deep sea, and others	—	29	— 5 2 „	7 9 3	— 6 10 „	9 17 10	—	2 8 7
„ Squeegees, with handles	—	766	— 3 2½ „	122 13 —	— 2 8 „	102 2 8	20 10 4	—
„ Shingle boards	—	5,721	— — 1¾ „	43 18 10	— — 1¾ „	43 18 10	—	—
„ Treenails, oak, mooted	*Length.* 12	96,500	— 9 11 per 100	478 16 1	— 9 1 per 100	438 5 5	40 10 8	—
„ „ „ „	15	151,010	— 12 8¾ „	961 6 —	— 11 10 „	893 9 6	67 16 6	—
„ „ „ „	18	21,190	— 14 3½ „	151 7 9	— 13 3 „	140 7 8	11 — 1	—
„ „ „ „	21	10,940	1 — 4¾ „	111 10 6	— 18 6 „	101 3 11	10 6 7	—
„ „ „ „	24	6,000	1 3 6¼ „	70 10 8	1 1 8 „	65 — —	5 10 8	—
„ „ „ „	27	3,850	1 11 10½ „	61 7 —	1 9 3 „	56 6 1	5 — 11	—
„ „ „ „	30	9,950	1 18 8 „	192 6 5	1 15 4 „	175 15 8	16 10 9	—
„ „ „ „	33	2,000	2 9 —½ „	49 1 —	2 4 10 „	44 16 8	4 4 4	—
„ „ „ „	36	3,480	2 17 4¾ „	99 17 2	2 12 5 „	91 4 1	8 13 1	—
„ „ „ „	39	5,950	3 5 11½ „	196 3 2	3 13 6 „	218 13 3	—	22 10 1
„ „ „ „	42	300	3 16 5¾ „	11 9 5	4 2 — „	12 6 —	—	— 16 7
„ Sundries	—	—	— — —	98 15 3	— — —	98 15 3	—	—
„ Repairs	—	—	— — —	95 13 4	— — —	95 13 4	—	—
„ Work in hand	—	—	— — —	4,640 16 3	— — —	4,640 16 3	—	—
„ Stock in hand	—	—	— — —	546 11 6	— — —	546 11 6	—	—
„ Returns	—	—	— — —	443 6 3	— — —	443 6 3	—	—
			TOTAL £.	27,841 — 8	£.	25,824 11 2	2,551 2 7	534 13 1
				25,824 11 2			534 13 1	
			Difference—Cost of Manufacture in Excess of Rate Book Value £.	2,016 9 6	£.	2,016 9 6		

BLOCKMAKERS', &c. SHOPS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Beeswax	– 4 7	
„ Forgings, iron	2 2 6	
„ Paint, and paint materials	3 5 10	
„ Pins, iron, block	– 2 –	
„ Plate, brass	– 6 2	
„ Shivers „	24 14 6	
„ „ lignum vitæ	134 7 5	
„ Timber, English elm	3 5 4	
„ Plank „ „	2 13 2	
„ Board „ „	– 16 4	
„ Sundries	– 3 3	
		172 1 1
„ Labour	232 1 4	232 1 4
„ General expenditure	16 8 9	16 8 9
„ Per-centage on cost of produce	42 1 1	42 1 1
Total £.		462 12 3

DEVONPORT. *Cr.*

DESCRIPTION.	Size.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Inches. Diam.	*No.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Blocks, sister	22	4	– 6 6 each	1 5 11	– 6 – each	1 4 –	– 1 11	—
„ „ wharping with brass shivers and rollers		2	3 19 5 „	7 18 9¾	3 19 5 „	7 18 9¾	—	—
„ „ hat, for marines		9	– 10 10 „	4 17 6	– 10 10 „	4 17 6	—	—
„ Pump boxes, upper		24	– 1 1 „	2 12 8¼	– 1 1 „	2 12 8¼	—	—
„ „ lower		24						
„ Trucks, masthead	15 and 16	4	– 5 1¼ „	1 – 5½	– 5 1¼ „	1 – 5½	—	—
„ Repairs				444 16 10½		444 16 10½	—	—
Total £.				462 12 3	£.	462 10 4		
				462 10 4				
Difference—Cost of Manufacture in Excess of Rate Book Value £.				– 1 11		£.	– 1 11	

TREENAIL HOUSES.

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	No.	£. s. d.	£. s. d.
By Treenails, rough	15,747	147 6 5	
„ English oak timber		28 18 8	
			176 5 1
„ Labour		38 5 –	38 5 –
„ General expenditure		5 7 2	5 7 2
„ Per-centage on cost of produce		21 19 9	21 19 9
		Total £.	241 17 –

WOOLWICH. *Cr.*

DESCRIPTION.	Size.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Inches. Length.	*No.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Treenails, mooted	12	5,757	– 10 5½ per 100	30 1 3	– 10 1 per 100	28 19 9	1 1 6	—
„ „ „	15	803	– 13 8½ „	5 10 1	– 12 11 „	5 4 4	– 5 9	—
„ „ „	18	2,352	– 15 5¾ „	18 4 2¼	– 14 7 „	17 2 9	1 1 5¼	—
„ „ „	24	2,300	1 4 8¼ „	28 7 9½	1 3 11 „	27 10 1	– 17 8½	—
„ „ „	27	2,135	1 14 2½ „	36 10 8	1 12 3 „	34 8 5	2 2 3	—
„ „ „	30	1,561	2 1 – „	32 – 2¼	1 18 11 „	30 7 6	1 12 8¼	—
„ „ „	36	839	3 – 10½ „	25 10 10½	2 17 7 „	24 2 10	1 8 –¼	—
„ Plugs, wood	–	–	– – –	17 8 5	– – –	17 8 5	—	—
	Diam.							
„ Coaks	2	623	– – 1½ each	4 1 3	– – 1½ each	3 5 –	– 16 3	—
„ „ „	2½	478	– – 2 „	3 17 9	– – 1¾ „	3 10 –	– 7 9	—
„ „ „	3½	1,836	– – 3¼ „	24 6 5¾	– – 3 „	22 19 –	1 7 5¾	—
„ „ „	4	1,065	– – 3½ „	15 18 1	– – 3¾ „	16 17 6	–	– 19 5
		Total £.		241 17 –	£.	231 15 7	11 – 10	– 19 5
				231 15 7			– 19 5	
Difference—Cost of Manufacture in Excess of Rate Book Value £.				10 1 5		£.	10 1 5	

CHATHAM. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Timber materials	206 10 9¾	206 10 9¾
„ Labour	151 7 4½	151 7 4½
„ General expenditure	85 8 4	85 8 4
„ Per-centage on cost of produce	44 6 7¾	44 6 7¾
	Total £.	487 13 2

CHATHAM. *Cr.*

DESCRIPTION.	Size.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Inches. Length.	*No.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Treenails, English oak, mooted	12	4,337	– 8 4 per 100	16 12 5	– 9 4½ per 100	20 6 7	– – –	3 14 2
„ „ „ „	18	298	– 10 5 „	1 13 10½	– 13 10¾ „	2 1 5	– –	– 7 6½
„ „ „ „	24	275	1 5 – „	3 10 11¼	1 2 7½ „	3 2 3	– 8 8¼	—
„ „ „ „	27	255	1 13 4 „	4 6 3¾	1 10 10½ „	3 18 9½	– 7 6¼	—
		Cwt.qrs.lbs.						
„ Spiles, wood, small	–	57 1 22	6 3 8 per cwt.	356 6 11¼	6 3 8 per cwt.	356 6 11¼	—	—
		No						
„ Plugs, wood	–	34,934	– 6 –¼ per 100	105 2 7¾	– 6 –¼ per 100	105 2 7¾	—	—
		Total £.		487 13 2	£.	490 18 8	– 16 2½	4 1 8½
						487 13 2		– 16 2½
Difference—Cost of Manufacture Less than Rate Book Value £.						3 5 6	£.	3 5 6

TREENAIL HOUSES—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Value. £. s. d.	Total. £. s. d.
To Treenails, oak, English	322 8 4	
„ Offal timber	10 9 7	
		332 17 11
„ Labour	44 18 –	44 18 –
„ General expenditure	15 14 4	15 14 4
„ Per-centage on cost of produce	39 7 –	39 7 –
Total £.		432 17 3

DEVONPORT. *Cr.*

DESCRIPTION.	Size.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Inches. Length.	*No.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Treenails, oak, English	15	10,000	– – 1¼ each	64 – 2½	– – 1¼ each	62 10 –	1 10 2½	—
„ „ „ „	18	7,200	– – 1⅜ „	52 4 5½	– – 1⅜ „	52 10 –	– – –	– 5 6½
„ „ „ „	21	9,600	– – 2½ „	97 8 3½	– – 2¼ „	90 – –	7 8 3½	—
„ „ „ „	24	7,200	– – 2⅞ „	84 9 11½	– – 2⅝ „	82 10 –	1 19 11½	—
„ „ „ „	27	700	– – 3¾ „	11 4 –¼	– – 3⅜ „	10 18 9	– 5 3¼	—
„ „ „ „	30	2,880	– – 4⅜ „	55 15 8¾	– – 4½ „	54 – –	1 15 8¾	—
„ „ „ „	33	560	– – 6 „	13 15 2	– – 5⅝ „	13 8 4	– 6 10	—
„ „ „ „	36	160	– – 6¾ „	4 11 7½	– – 6⅝ „	4 10 –	– 1 7½	—
„ Plugs, deck, oak and teak	– –	23,050	– – 9¼ per 100	8 19 3	– 1 1 per 100	12 9 8½	– –	3 10 5½
„ „ „ mahogany and fir	– –	15,050	– – 7½ „	4 13 11½	– – 7 „	4 7 9½	– 6 2	—
„ Plugs, wood	– –	38,800	– 1 10 „	35 14 7½	– 1 10 „	35 14 7½	—	—
Total £.				432 17 3		£. 422 19 2½	13 14 –½	3 16 –
				422 19 2½			3 16 –	
Difference—Cost of Manufacture in Excess of Rate Book Value £.				9 18 –½		£.	9 18 –½	

PEMBROKE. *Dr.*

DESCRIPTION.	Value. £. s. d.	Total. £. s. d.
To Materials in hand	14 19 11	
„ Materials	805 – –	
		819 19 11
„ Labour	120 14 7	120 14
„ General expenditure	45 12 10	45 12 10
„ Per-centage on cost of produce	97 2 9	97 2 9
Total £.		1,083 10 1

PEMBROKE. *Cr.*

DESCRIPTION.	Size.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Inches. Length.	*No.*	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Treenails, oak, English, mooted	12 to 39	83,960	– 17 8½ 100	744 2 2	– 15 – 100	630 4 8	113 17 6	—
„ „ „ „ rough	12 to 39	15,918	– 4 7 „	36 8 11	– 9 1 „	72 8 –	• –	35 19 1
„ „ „ African	21	300	– 13 – „	1 19 –½	– 11 8 „	1 14 11	– 4 1½	—
	Diam.							
„ Coaks, English oak	2 to 4½	18,399	– – 3½ each	275 15 11½	– – 3 each	232 9 11	43 6 –½	—
„ „ African „	2 to 3	374	– – 2 „	3 3 9	– – 1¾ „	2 16 3	– 7 6	—
„ „ teak	3½	200	– – 3 „	2 12 3	– – 3 „	2 10 –	– 2 3	—
„ „ Sabicu	1¾	708	– – 1½ „	4 8 1	– – 1 „	2 19 –	1 9 1	—
„ Stock in hand	–	–	– – –	14 19 11	– – –	14 19 11	—	—
Total £.				1,083 10 1		£. 960 2 8	159 6 6	35 19 1
				960 2 8			35 19 1	
Difference—Cost of Manufacture in Excess of Rate Book Value £.				123 7 5		£.	123 7 5	

COAKMAKERS' SHOPS.

DEPTFORD. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Feet.	£. s. d.	£. s. d.
To Oak, English, board	1,561	64 2 –	
„ Teak plank	87	8 14 –	
„ „ board	8,763	303 6 10	
			376 2 10
„ Labour		34 1 3	34 1 3
„ General expenditure		26 19 10	26 19 10
„ Per-centage on cost of produce		43 14 5	43 14 5
		TOTAL £.	480 18 4

DEPTFORD. *Cr.*

DESCRIPTION.	Size.	Quantity	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Inches. Diam.	*No.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Coaks	3½	941	– – 2¾ each	10 18 7	– – 3 each	11 15 3	– –	– 16 8
„ Plugs made by machinery	1	28,329	– 12 11 per 100	183 3 10	– 10 9 per 100	152 5 4	30 18 6	—
„ „ „ „	7/8	23,533	– 11 2 „	131 16 10	– 8 – „	94 2 8	37 14 2	—
„ „ „ „	¾	17,030	– 10 2 „	86 17 1	– 7 11 „	67 8 3	19 8 10	—
„ „ „ „	5/8	13,600	– 8 2 „	55 18 2	– 5 4 „	36 5 4	19 12 10	—
	Length							
„ Treenails, mooted by machinery	12	950	– 2 7 „	1 4 8	– 2 7 „	1 4 8	—	—
„ „ „ „ „	15	1,490	– 3 3½ „	2 9 2¾	– 3 3½ „	2 9 2¾	—	—
„ „ „ „ „	18	2,684	– 3 2 „	4 6 3	– 3 2 „	4 6 3	—	—
„ „ „ „ „	21	1,210	– 3 3 „	1 19 5	– 3 3 „	1 19 5	—	—
„ „ „ „ „	24	470	– 3 8 „	– 17 2¾	– 3 8 „	– 17 2¾	—	—
„ „ „ „ „	30	300	– 4 5½ „	– 13 4½	– 4 5½ „	– 13 4½	—	—
„ „ „ „ „	33	300	– 4 6¾ „	– 13 8	– 4 6¾ „	– 13 8	—	—
		TOTAL £.		480 18 4	£.	374 – 8	107 14 4	– 16 8
				374 – 8			– 16 8	
Difference—Cost of Manufacture in Excess of Rate Book Value £.				106 17 8		£.	106 17 8	

CHATHAM. *Dr.*

DESCRIPTION.	Value.	TOTAL.
	£. s. d.	£. s. d.
To Timber materials	80 – 4	80 – 4
„ Labour	21 15 –	21 15 –
„ General expenditure	39 2 8	39 2 8
„ Per-centage on cost of produce	14 1 9½	14 1 9½
	TOTAL £.	154 19 9½

CHATHAM. *Cr.*

DESCRIPTION.	Size.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Inches. Diam.	*No.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Coaks, wood	5	70	– – 7½ each	2 3 2	– – 5¼ each	1 10 7¼	– 12 6½	—
„ „ „	4½	1,234	– – 6½ „	33 4 3¾	– – 4¼ „	21 17 –½	11 7 3¼	—
„ „ „	4	2,882	– – 4¼ „	51 19 7	– – 3¾ „	45 – 7½	6 18 11½	—
„ „ „	3½	2,480	– – 3¼ „	37 3 11½	– – 3 „	31 – –	6 3 11½	—
„ „ „	3	1,727	– – 2¾ „	20 14 1¾	– – 2¼ „	16 3 9¾	4 10 4	—
„ „ „	2½	674	– – 2 „	5 15 10½	– – 1¾ „	4 18 3½	– 17 7	—
„ „ „	2	561	– – 1¾ „	3 18 9	– – 1¼ „	2 18 5¼	1 – 3¾	—
		TOTAL £.		154 19 9½	£.	123 8 10		
				123 8 10				
Difference—Cost of Manufacture in Excess of Rate Book Value £.				31 10 11½		£.	31 10 11½	

COAKMAKERS' SHOPS—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Ft. cube.	£. s. d.	£. s. d.
To Work in hand	- - -	42 2 8½	
„ Stock in hand	- - -	10 11 6	
„ Timber of sorts	82	25 11 11	
	Ft. sup.		
„ Plank of sorts	609	35 7 7½	
„ Board of sorts	96	3 17 5½	
	No.		
„ Treenails, English oak, rough	12,805	124 13 10	
			242 5 -¾
„ Labour	- - -	50 3 -	50 3 -
„ General expenditure	- - -	20 12 10¾	20 12 10¾
„ Per-centage on cost of produce	- - -	29 - 3¾	29 - 3¾
	TOTAL - - - £.		342 1 3¼

SHEERNESS. *Cr.*

DESCRIPTION.	Size.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Diam.	*No.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Coaks, wood	2 ins.	938	- - 1¼ each	5 2 3½	- - 1¼ each	4 17 8½	- 4 7	—
„ „ „	2½ „	257	- - 2 „	2 3 6¾	- - 1¾ „	1 17 5¾	- 6 1	—
„ „ „	3 „	1,851	- - 3 „	22 16 4½	- - 2¼ „	17 7 -¾	5 9 3¾	—
„ „ „	3½ „	934	- - 4 „	15 12 5¼	- - 3 „	11 13 6	3 18 11¼	—
„ „ „	4 „	561	- - 5¼ „	12 5 2	- - 3¾ „	8 15 3¾	3 9 10¼	—
„ „ „	5 „	1,377	- - 8¼ „	47 2 7¼	- - 5¼ „	30 2 5¼	17 - 2	—
„ „ „	6 „	18	- - 11¼ „	- 16 10¼	- - 7½ „	- 11 3	- 5 7¼	—
„ Feet, mahogany, for drawers	-	144	- 5 3¾ per doz.	3 3 10	- 5 3¾ per doz.	3 3 10	—	—
„ Knobs „ „	1¼ „	990	- 2 2 „	8 19 10½	- 1 11¾ „	8 3 3½	- 16 7	—
	Length.							
„ Pins, wood belaying	15 ins.	66	- 5 2½ „	1 8 7¾	- 5 2¼ „	1 8 7¾	—	—
„ „ „	16 „	26	- 5 7½ „	- 12 2¼	- 5 7½ „	- 12 2¼	—	—
„ „ „	18 „	107	- 6 3½ „	2 16 -	- 6 3½ „	2 16 -	—	—
„ „ „	22 „	8	- 7 6¼ „	- 5 -¼	- 7 6¼ „	- 5 -¼	—	—
			per		per			
„ Rounds for ladders	191½ ft.	168	- - 3½ ft. runs	2 18 8½	- - 3½ ft. runs	2 18 8½	—	—
„ „ „	233½ „	115	- - 4½ „	4 6 11	- - 4½ „	4 6 11	—	—
„ „ „	869½ „	150	- - 5¼ „	19 - 1	- - 5¼ „	19 - 1	—	—
„ Toggles, wood	3 „	551	- - 10¼ per doz.	1 19 6½	- - 9¾ per doz.	1 17 3¾	- 2 2¾	—
„ „ „	4 „	1,461	- 1 1¾ „	7 - 6½	- 1 2¼ „	7 4 7	- -	- 4 -½
„ „ „ large, for riggers	-	3	- 10 7½ each	1 11 10½	- 10 7½ each	1 11 10½	—	—
„ Treenails, mooted	12 ins.	2,549	- 11 -½ per 100	14 1 9½	- 10 1 per 100	12 17 -¼	1 4 9¼	—
„ „	15 „	3,230	- 14 4¾ „	23 5 -½	- 12 11 „	20 17 2½	2 7 10	—
„ „	18 „	1,330	- 15 11½ „	10 12 3½	- 14 7 „	9 13 11½	- 18 4	—
„ „	24 „	803	1 5 5 „	10 4 1¾	1 3 11 „	9 12 -½	- 12 1¼	—
„ „	27 „	1,905	1 13 11¼ „	32 6 6	1 12 3 „	30 14 4¼	1 12 1¾	—
„ „	30 „	1,906	2 1 7¾ „	39 13 10½	1 18 11 „	37 1 9	2 12 1½	—
„ „	33 „	920	2 12 1¼ „	23 19 5	2 9 4 „	22 13 10¼	1 5 6¾	—
„ „	36 „	162	3 - 6 „	4 18 -	2 17 7 „	4 13 3¼	- 4 8¾	—
„ Stock in hand	-	-	- - -	22 17 8½	- - -	22 17 8½	—	—
		TOTAL - - - £.		342 1 3¼	£.	299 14 4¼	42 10 11½	- 4 -½
				299 14 4¼			- 4 -½	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.		42 6 11		£.	42 6 11	

OARMAKERS' SHOPS.

CHATHAM. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Oar rafters, ash	5,685 13 –	
„ Deals, spruce	16 1 11¾	
„ Copper sheet	48 18 8¾	
„ „ tacks	12 14 10	
„ Skins, fish	2 1 1½	
		5,765 9 8
„ Labour	681 10 9¼	681 10 9¼
„ General expenditure	926 – 11¼	926 – 11¼
„ Per-centage on cost of produce	737 6 1¾	737 6 1¾
Total £.		8,110 7 6¼

CHATHAM. *Cr.*

DESCRIPTION.	Quantity.		Cost.		Rate Book.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	Feet.	Rate.	Value.	Rate.	Value.		
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Oars, ash, cutter	18,371	291,465	– – 6¼ per foot	7,691 3 1¼	– – 6½ per foot	7,893 16 10½	– –	202 13 9¼
„ „ „ harbour	1,494	23,705	– – 3¾ „	387 4 7¾	– – 4 „	395 1 8	– –	7 17 –¼
„ „ fir, cutter	86	1,468	– – 4¼ „	26 1 9	– – 4 „	24 9 4	1 12 5	—
„ „ „ harbour	29	494	– – 2¼ „	4 15 4½	– – 4 „	8 4 8	– –	3 9 3½
„ Repairs	–	–	– – –	1 2 7¾	– – –	1 2 7¾	—	—
Total £.				8,110 7 6¼		£. 8,322 15 2¼	1 12 5	214 – 1
						8,110 7 6¼		1 12 5
Difference—Cost of Manufacture Less than Rate Book Value £.						212 7 8	£.	212 7 8

OAR MAKERS' SHOPS—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Feet.	£. s. d.	£. s. d.
To Deals, spruce	2,136	29 3 9	
,, Plank, red pine	764	25 9 4	
	No.		
,, Spars, small	951	47 11 –	
	lbs.		
,, Copper sheets	45	2 1 10	
,, Nails, copper, scarph tacks	7¼	– 15 8	
	No.		
,, Skins, fish	3	– 8 9	
			105 10 4
,, Labour		100 11 9	100 11 9
,, Per-centage on cost of produce		20 12 2	20 12 2
		Total £.	226 14 3

PORTSMOUTH. *Cr.*

DESCRIPTION.	QUANTITY.		COST.		RATE BOOK.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	Feet.	Rate.	Value.	Rate.	Value.		
			£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Oars, fir	412	6,176	– – 4 foot	105 2 4	– – 4 foot	105 2 4	—	—
,, Boathook staves	951	–	– 2 4¼ each	111 15 9	– 3 2 each	150 11 6	– –	38 15 9
,, Repairs	–	–	– – –	9 16 2	– – –	9 16 2	—	—
			Total £.	226 14 3	£.	265 10 –		
						226 14 3	—	—
Difference—Cost of Manufacture Less than Rate Book Value £.						38 15 9	£.	38 15 9

DEVONPORT. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Feet.	£. s. d.	£. s. d.
To Spruce plank	7,967	265 11 4	
	No.		
,, Spars, small	1,450	72 10 –	
	lbs.		
,, Copper sheet	132½	6 4 2	
,, ,, tacks	25	2 17 8	
			347 3 2
,, Labour		252 17 9	252 17 9
,, General expenditure		26 2 8	26 2 8
,, Per-centage on cost of produce		62 9 4	62 9 4
		Total £.	688 12 11

DEVONPORT. *Cr.*

DESCRIPTION.	QUANTITY.		COST.		RATE BOOK.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	Feet.	Rate.	Value.	Rate.	Value.		
			£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Oars, fir	1,419	21,307	– – 5 foot	454 9 8	– – 4 foot	355 2 4	99 7 4	—
,, Boathook staves	1,518	–	– 2 5¾ each	188 6 4	– 3 1 each	235 1 8	– –	46 15 4
,, Repairs	–	–	– – –	44 6 6	– – –	44 6 6	—	—
,, Returns	–	–	– – –	1 10 5	– – –	1 10 5	—	—
			Total £.	688 12 11	£.	636 – 11	99 7 4	46 15 4
				636 – 11			46 15 4	
Difference—Cost of Manufacture in Excess of Rate Book Value £.				52 12 –		£.	52 12 –	

CAULKERS.

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Coals	20 0 0	– 13 4½	
„ Leather, new and old	11 0 20½	77 16 –½	
„ Old, train	*Gallons.* 124	15 10 10	
„ Oakum, black	*Cwt. qrs. lbs.* 350 0 0	481 5 –	
„ Paper, brown	*Reams.* 40	47 – –	
„ Tar, mineral	*Gallons.* 675	4 4 1	
„ Sundries	– – –	2 6 7	
			628 15 11
„ Labour	– – –	41 – 6	41 – 6
„ General expenditure	– – –	1 17 9	1 17 9
„ Per-centage on cost of produce	– – –	66 7 10½	66 7 10½
		Total £.	738 2 –½

SHEERNESS. *Cr.*

DESCRIPTION.	Quantity.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Oakum, spun into balls	338 3 26	1 12 1½ cwt.	558 17 11	1 15 – cwt.	593 1 3	–	34 3 4
„ Leather, liquored	10 1 4	– 1 1 lbs.	91 1 11	– 1 9½ lbs.	140 7 6½	–	49 5 7½
„ Paper, tarred	*Reams.* 40	1 16 6 reams	73 – 2½	2 2 – ream	84 – –	–	10 19 9½
„ Mops, caulkers, made	*No.* 171	– 5 –½ doz.	3 11 9¾	– 5 –½ doz.	3 11 9¾	—	—
„ „ „ fitted only	958	– – 11¼ „	3 14 11¼	– – 11¼ „	3 14 11¼	—	—
„ Returns	– – –	– – –	7 15 3	– – –	7 15 3	—	—
		Total £.	738 2 –½	£.	832 10 9½	—	—
					738 2 –½	—	—
Difference—Cost of Manufacture Less than Rate Book Value				£.	94 8 9	£.	94 8 9

CAULKERS—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand	- - -	1 6 3	
„ Asphalte	36 1 2	60 14 8	
„ Creosote	1 3 14	73 10 –	
„ Leather of sorts	43 3 2	306 3 5	
„ Naphtha, rectified	*Gallons.* 1,704	268 – 4	
„ Oakum, black	*Cwt. qrs. lbs.* 785 0 16	1,079 11 1	
„ „ white	10 0 0	11 5 –	
„ Oil, train	*Gallons.* 210	28 17 6	
„ Oxide of copper	*Cwt. qrs. lbs.* 118 0 14	611 5 8	
„ Paint materials	- - -	16 1 1	
„ Pitch, mineral	60 1 12	7 10 9	
„ „ vegetable	*Barrels.* 20	13 – –	
„ Spunyarn	*Cwt. qrs. lbs.* 45 0 18	72 4 11	
„ Tallow, yellow	28 2 0	79 16 –	
„ Sundries	- - -	20 18 4	
			2,650 5 –
„ Labour	- - -	133 6 7	133 6 7
„ General expenditure	- - -	21 13 2	21 13 2
„ Per-centage on cost of produce	- - -	86 14 7	86 14 7
		Total £.	2,891 19 4

PORTSMOUTH. *Cr.*

DESCRIPTION.	Quantity.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Oakum, white, spun into balls	8 3 14	1 6 5½ cwt.	11 14 9	1 6 5½ cwt.	11 14 9	—	—
„ Leather, liquored	53 3 4	– 1 3 per lb.	375 14 11	– 1 9½ per lb.	539 13 –	– –	163 18 1
„ Mops, thrum, without handles	*No.* 215	– 13 6 per doz.	12 1 5	– 11 6 per doz.	10 6 –	1 15 5	—
„ „ caulkers „ „	1,825	– 9 6 „	72 16 11	– 1 9 „	13 6 2	59 10 9	—
„ Spunyarn made into balls	*Cwt. qrs. lbs.* 44 3 21	1 16 7¼ per cwt.	82 6 6	1 16 7½ per cwt.	82 6 6	—	—
„ Tallow, composition	37 0 21	2 17 2¼ „	106 6 5	2 17 2¼ „	106 6 5	—	—
„ Varnish, Hay's protective	*Gallons.* 2,392	– 2 5½ per gall.	292 19 10	– 2 5½ per gall.	292 19 10	—	—
„ Work in hand	- - -	- - -	1,932 15 8	- - -	1,932 15 8	—	—
„ Returns	- - -	- - -	5 2 11	- - -	5 2 11	—	—
		Total £.	2,891 19 4	£.	2,994 11 3	61 6 2	163 18 1
					2,891 19 4		61 6 2
		Difference—Cost of Manufacture Less than Rate Book Value	£.		102 11 11	£.	102 11 11

CAULKERS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Oakum, black	888 3 5	1,222 1 10	
	Reams.		
„ Paper, brown	10	11 15 –	
	Cwt. qrs. lbs.		
„ Spunyarn	32 0 0	72 – –	
„ Thrums	1 1 20	4 13 4	
„ Tar, and oil train	– – –	2 9 –	
„ Nails, and handles mop	– – –	2 5 1	
			1,315 4 3
„ Labour	– – –	116 12 9	116 12 9
„ General expenditure	– – –	7 17 –	7 17 –
„ Per-centage on cost of produce	– – –	143 12 9	143 12 9
		Total £.	1,583 6 9

DEVONPORT. *Cr.*

DESCRIPTION.	Quantity.	Cost: Rate.	Cost: Value.	Rate Book: Rate.	Rate Book: Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Oakum, black, spun into balls	880 1 4	1 13 4½ cwt.	1,468 11 3	1 15 – cwt.	1,540 10 –	– –	71 18 9
„ Skeining spunyarn	32 0 0	2 10 9¼ „	81 5 2	2 10 9¼ „	81 5 2	—	—
	No.						
„ Mops, house, with handles	110	– 2 – each	11 11 5	– 2 2 each	11 18 4	– –	– 6 11
	Reams.						
„ Paper, brown, tarred	10	1 17 4 ream	18 13 2	2 2 – ream	21 – –	– –	2 6 10
„ Returns	– – –	– – –	3 5 9	– – –	3 5 9	—	—
		Total £.	1,533 6 9		£. 1,657 19 3		
					1,583 6 9		
Difference—Cost of Manufacture Less than Rate Book Value					£. 74 12 6	£.	74 12 6

PEMBROKE. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Materials	491 1 8	491 1 8
„ Labour	36 11 6	36 11 6
„ General expenditure	4 3 6	4 3 6
„ Per-centage on cost of produce	53 3 8	53 3 8
	Total £.	585 – 4

PEMBROKE. *Cr.*

DESCRIPTION.	Quantity.	Cost: Rate.	Cost: Value.	Rate Book: Rate.	Rate Book: Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Mops, large and small	422	– – 7¼ each	13 2 9	– – 7¼ each	13 2 9	—	—
	Cwt. qrs. lbs.	per		per			
„ Oakum, spun into balls	338 2 0	1 13 9½ cwt.	571 17 7	1 15 – cwt.	592 7 6	– –	20 9 11
		Total £.	585 – 4		£. 605 10 3		
					585 – 4		
Difference—Cost of Manufacture Less than Rate Book Value					£. 20 9 11	£.	20 9 11

TURNERS' SHOPS.

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Feet.	£. s. d.	£. s. d.
To Canada elm	238	4 9 1	
„ English elm	8	– 3 4	
„ African oak	36	– 15 7	
			5 8 –
„ Labour	– –	7 19 6	7 19 6
„ General expenditure	– –	3 16 10	3 16 10
„ Per-centage on cost of produce	– –	1 13 7	1 13 7
		Total – – – £.	18 17 11

WOOLWICH. *Cr.*

DESCRIPTION.	Size.	Quantity.	COST.		RATE BOOK.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
			Rate.	Value.	Rate.	Value.		
	Ft. in. Length.	*No.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Rounds, ladder	4 10	54	– – 9¼ each	2 1 11¾	– – 9¼ each	2 1 11¾	—	—
„ Trucks awning	–	39	– – 5 „	– 16 3¾	– – 5 „	– 16 3¾	—	—
„ Toggles, wood	0 5	3,804	– – 11¾ per doz.	15 11 1½	– – 11½ per doz.	15 3 9	– 7 4½	—
„ Returns	–	–	– – –	– 8 6	– – –	– 8 6	—	—
			Total – – – £.	18 17 11	£.	18 10 6½	—	—
				18 10 6½				
Difference—Cost of Manufacture in Excess of Rate Book Value – £.				– 7 4½		£.	– 7 4½	

TURNERS' SHOPS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To African oak timber	15 1 –½	
„ „ „ plank	3 18 4½	
„ Sabicu plank	16 8 1¼	
„ Greenheart plank	8 14 7	
„ Canada elm plank	18 5 11¼	62 8 –½
„ Labour	99 4 8	99 4 8
„ General expenditure	19 – 4	19 – 4
„ Per-centage on cost of produce	18 1 4	18 1 4
	Total £.	198 14 4½

DEVONPORT. *Cr.*

DESCRIPTION.	Size.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Inches. Diam.	*No.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Coaks wood	2	552	– – 1¾ each	4 5 10	– – 1¼ each	2 17 6	1 8 4	—
„ „ „	2¼	579	– – 2 „	4 18 4½	– – 1¾ „	4 4 5½	– 13 11½	—
„ „ „	3	724	– – 3¼ „	9 13 8½	– – 2¼ „	6 15 9	2 17 11½	—
„ „ „	3½	63	– – 4¼ „	1 2 9½	– – 3 „	– 15 9	– 6 6½	—
„ „ „	4¼	32	– – 6 „	– 16 5¼	– – 4¼ „	– 11 4	– 5 1¼	—
„ „ „	5	218	– – 7½ „	6 16 1¼	– – 5¼ „	4 15 4½	2 – 8¾	—
„ Fids, of sorts	–	51	– 7 6¼ „	19 4 –¼	– 6 –¼ „	15 7 3	3 16 9¼	—
„ Pins, belaying	–	368	– – 3½ „	5 8 11¼	– – 3½ „	5 8 11¼	—	—
„ Steps for ladders	*Length.* 12 to 72	2,007	– – 5¼ „	45 8 –	– – 5¼ „	45 8 –	—	—
„ Toggles, of sorts	–	4,272	– 1 1 per doz.	19 4 4¼	– 1 1 per doz.	19 4 4¼	—	—
„ Reels for twine	–	47	– – 6 each	1 3 7	– – 6 each	1 3 7	—	—
„ Sundries	–	–	– – –	80 12 8½	– – –	80 12 8½	—	—
			Total £.	198 14 4½	£.	187 4 11¾		
				187 4 11¾				
Difference—Cost of Manufacture in Excess of Rate Book Value			£.	11 9 4¾		£.	11 9 4¾	

HOSEMAKERS' AND FIRE-ENGINE SHOPS.

DEPTFORD. *Dr.*

DESCRIPTION.	Quantity.	Value.	TOTAL.
	Feet.	£. s. d.	£. s. d.
To Leather, curried pipe hide	7,627½	448 - 11½	
„ „ old	*lbs.* 10	- 5 7	
„ Canvas, broad, No. 6	*Yards.* 629	29 18 3	
„ Rivets, copper, tinned	*lbs.* 1,486¼	93 - 11	
„ Screws, metal, hose	*Pairs.* 117	28 9 11	
„ Spirals, copper, with screws, complete	*No.* 398	352 16 9	
„ Straps, with buckles, iron, tinned	117	4 9 4	
„ Tar, vegetable		1 14 5	
„ Washers, copper, tinned	*lbs.* 605½	39 15 8	
„ Wire, copper	282	14 2 -	
„ Hand loops, leather	*No.* 351	9 - 5	1,021 14 2
„ Labour		51 17 9	51 17 9
„ General expenditure		7 11 6	7 11 6
„ Per-centage on cost of produce		103 4 7	103 4 7
		TOTAL - - £.	1,184 8 -

DEPTFORD. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Hoses, delivery, No. 2, 40 feet long	104	3 12 8 each	377 15 8½	3 10 - each	364 - -	13 15 8½	—
„ „ „ No. 3, 40 „ „	13	5 4 3½ „	67 15 9	4 17 - „	63 1 -	4 14 9	—
„ „ suction, No. 2, 6½ „ „	266	1 10 5½ „	405 2 2	1 11 - „	412 6 -	- -	7 3 10
„ „ „ No. 3, 6½ „ „	118	2 8 1¼ „	283 17 3½	2 8 - „	283 4 -	- 13 3½	—
„ Washers, leather	288	- - 7½ per doz.	- 14 11	- - 7½ per doz.	- 14 11	—	—
„ Repairs			- 4 4		- 4 4	—	—
„ Work in hand			10 4 1		10 4 1	—	—
„ Returns			38 13 9		38 13 9	—	—
		TOTAL - - £.	1,184 8 -		£. 1,172 8 1	19 3 9	7 3 10
			1,172 8 1			7 3 10	
Difference—Cost of Manufacture in Excess of Rate Book Value - £.			11 19 11		£.	11 19 11	

HOSEMAKERS' AND FIRE-ENGINE SHOPS—*continued.*

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	No.	£. s. d.	£. s. d.
To Work in hand	- - -	35 15 6	
,, Axes, felling	2	- 3 4	
,, Bars, crow	2	- 6 3	
,, Buckles	161	- 3 11	
	Yards.		
,, Canvas, new	226	11 6 -	
	No.		
,, Caps, metal	1	- 2 4	
	lbs.		
,, Boltstaves, copper	4¼	- 3 11	
,, ,, iron	20	- 1 5	
	No.		
,, Elbows, metal	3	2 5 6	
	Qrs. lbs.		
,, Forgings, iron	3 27	2 - 9	
	No.		
,, Hoses, canvas, 60 feet lengths	30	15 7 6	
,, ,, delivery, No. 3	8	38 16 -	
,, Jets	2	- 8 8	
	Feet.		
,, Leather, curried, for hoses	5,620½	394 18 5	
	lbs.		
,, ,, of sorts	351	33 8 3	
	No.		
,, Lines, log	16	- 14 3	
,, Pipes, branch	2	- 17 -	
,, Reels, hose	2	26 - -	
	Cwt. qrs. lbs.		
,, Rivets, copper	7 2 23	53 18 9	
	No.		
,, Screws for hoses	483	90 15 2	
,, ,, metal for flanges	16	- 2 5	
,, ,, iron	228	- 3 8	
,, Spirals, copper	80	55 16 -	
	Feet.		
,, Timber, of sorts	62	3 3 9	
	Cwt. qrs. lbs.		
,, Washers ,,	3 1 8½	24 15 4	
,, Wire ,,	1 1 -¾	6 12 9	
	No.		
,, Wrenches, hose	4	- 2 6	
,, Sundries	- - -	2 7 1	
			800 16 5
,, Labour	- - -	107 14 -	107 14 -
,, General expenditure	- - -	17 17 1	17 17 1
,, Per-centage on cost of produce	- - -	84 14 3	84 14 3
		Total £.	1,011 1 9

HOSEMAKERS' AND FIRE-ENGINE SHOPS—*continued.*

WOOLWICH. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Hoses, delivery, canvas, No. 2, 60 feet long, with screws, &c.	24	– 18 5½ each	22 3 1	1 9 6 each	35 14 –	– –	13 10 11
„ Hoses, delivery, canvas, No 2, 30 feet long, with screws, &c.	12	– 11 11¼ „	7 3 2	– 11 11¼ „	7 3 2	—	—
„ Hoses, delivery, leather, No. 1, 32 feet long, with screws, &c.	1	2 11 7 „	2 11 7	2 11 7 „	2 11 7	—	—
„ Hoses, delivery, leather, No. 2, 20 feet long, with screws, &c.	8	1 17 5¼ „	14 19 7	1 17 5¼ „	14 19 7	—	—
„ Hoses, delivery, leather, No. 2, 40 feet long, with screws, &c.	38	3 16 11½ „	146 3 9	3 10 – „	133 – –	13 3 9	—
„ Hoses, delivery, leather, No. 3, 20 feet long, with screws, &c.	10	2 13 6 „	26 14 11	2 13 6 „	26 14 11	—	—
„ Hoses, delivery, leather, No. 3, 40 feet long, with screws, &c.	50	4 19 2½ „	248 1 2	4 17 – „	242 10 –	5 11 2	—
„ Hoses, delivery, leather, No. 4, 40 feet long, with screws, &c.	10	8 3 3 „	81 12 8	8 3 3 „	81 12 8	—	—
„ Hoses, suction, No. 2, 6½ feet long	30	1 10 2½ „	45 6 6	1 8 – „	42 – –	3 6 6	—
„ „ „ „ 3, 6½ „	20	2 10 2½ „	50 4 6	2 7 6 „	47 10 –	2 14 6	—
„ „ „ „ 4, 6½ „	12	3 14 1¼ „	44 9 4	3 14 1¼ „	44 9 4	—	—
„ „ dale, „ 3, metal, 33 lbs. each	3	3 6 10 „	10 – 6	3 6 10 „	10 – 6	—	—
„ Reels, hose, with equipments	2	37 3 11 „	74 7 10	37 3 11 „	74 7 10	—	—
„ Leathers, cupped	157	– 1 3½ „	10 – 3	– 1 – „	7 17 –	2 3 3	—
„ Washers, leather	468	– 1 6¼ per doz.	2 19 6	– 2 – per doz.	3 18 –	– –	– 18 6
„ Repairs	– –	– – –	144 18 3	– – –	144 18 3	—	—
„ Work in hand	– –	– – –	65 3 4	– – –	65 3 4	—	—
„ Returns	– –	– – –	14 1 10	– – –	14 1 10	—	—
		Total £.	1,011 1 9	£.	998 12 –	26 19 2	14 9 5
			998 12 –			14 9 5	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	12 9 9		£.	12 9 9	

HOSEMAKERS' AND FIRE-ENGINE SHOPS—*continued.*

CHATHAM. *Dr.*

DESCRIPTION.	Value. £. s. d.	Total. £. s. d.
To Work in hand	45 18 4½	
„ Canvas, new	2 19 7½	
„ Hoses, canvas	44 11 –	
„ Leather, curried pipe hide	102 1 1½	
„ „ of sorts	156 5 3	
„ Loops, hand	3 12 –	
„ Metal castings	1 5 7½	
„ Oil, train	8 5 –	
„ „ neatsfoot	1 7 –	
„ Rivets, copper, tinned	16 16 10½	
„ Screws, metal, hose	46 4 3	
„ Straps, with buckles	4 4 9	
„ Washers, copper, tinned	9 11 8	
„ Wire „ „	– 17 3	
„ „ „	2 18 3	
„ Sundries	3 15 10¼	
„ Returns	11 5 9¾	
		461 19 8½
„ Labour	32 14 3	32 14 3
„ General expenditure	14 12 2¼	14 12 2¼
„ Per-centage on cost of produce	36 4 7½	36 4 7½
Total £.		545 10 9¼

CHATHAM. *Cr.*

DESCRIPTION.	Quantity.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Hoses, canvas, No. 2, 40 feet long, with screws	24	– 12 8½ each.	15 5 1½	– 12 8½ each.	15 5 1½	—	—
By Hoses, leather, delivery, No. 2, 40 feet long	12	3 15 10¼ „	45 10 4	3 10 – „	42 – –	3 10 4	—
By Hoses, leather, delivery, No. 3, 9 feet long	1	1 5 1¼ „	1 5 1¼	1 5 1¼ „	1 5 1¼	—	—
By Hoses, leather, delivery, No. 3, 12 feet long	1	1 12 2 „	1 12 2	1 12 2 „	1 12 2	—	—
By Hoses, leather, delivery, No. 3, 40 feet long	7	5 3 9¾ „	36 6 9	4 17 – „	33 19 –	2 7 9	—
By Hoses, leather, delivery, No. 4, 40 feet long	12	8 7 5¼ „	100 9 4¼	5 15 – „	69 – –	31 9 4¼	—
By Hoses, leather, for port pendants	40	– 2 3¼ „	4 11 6¾	– 1 10 „	3 13 4	– 18 2¾	—
	Cwt. qrs. lbs.						
By Leather, liquored	16 3 –	– 1 2 per lb.	111 6 1¼	– 1 9½ per lb.	168 1 2	– –	56 15 –¾
	No.						
By Rings, leather, for paint casks	216	– – 10¼ each.	9 5 5½	– – 10¼ each	9 5 5½	—	—
„ Straps, leather	3	2 5 6½ „	6 16 7¾	2 5 6½ „	6 16 7¾	—	—
„ „ „ 60 feet, driving	2	8 5 4½ „	16 10 9¼	8 5 4½ „	16 10 9¼	—	—
„ Repairs			49 11 8¼		49 11 8¼	—	—
„ Work in hand			126 19 3¾		126 19 3¾	—	—
„ Returns			20 – 4¾		20 – 4¾	—	—
Total £.			545 10 9¼	£.	564 – 2	38 5 8	56 15 –¾
					545 10 9¼		38 5 8
Difference—Cost of Manufacture Less than Rate Book Value £.					18 9 4¾	£.	18 9 4¾

HOSEMAKERS' AND FIRE-ENGINE SHOPS—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Stock in hand	3 12 2¼	
„ Leather and leather articles	145 17 1¾	
„ Metal articles	104 8 4½	
„ Sundries	6 13 2¾	
		260 10 11¼
„ Labour	51 11 11	51 11 11
„ General expenditure	4 9 –½	4 9 –½
„ Per-centage on cost of produce	30 12 10¾	30 12 10¾
Total £.		347 4 9½

SHEERNESS. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Feet.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Bands, leather, single, 2¾ inches	365	– – 8¼ per ft.	12 10 9¼	– – 8¼ per ft.	12 10 9¼	—	—
	No.						
„ Hoses, leather, suction, No. 1, 6½ feet long	18	1 3 3¾ each	20 19 6¾	1 5 – each.	22 10 –	—	1 10 5¼
„ „ „ „ No. 2, 6½ „ „	72	1 10 5 „	109 9 5¼	1 11 – „	111 12 –	—	2 2 6¾
„ „ „ delivery, No. 2, 40 „ „	36	3 10 0¾ „	126 2 3¾	3 10 – „	126 – –	– 2 3¼	—
„ „ „ lubricating, 12 „ „	2	– 10 1¼ „	1 – 2½	– 10 1¼ „	1 – 2½	—	—
„ Washers, leather	440	– 7 9 per 100	1 14 1¾	– 8 4 per 100	1 16 8	—	– 2 6¼
„ Repairs			65 5 8¼		65 5 8¼	—	—
„ Stock in hand			1 11 1		1 11 1	—	—
„ Returns			8 11 7½		8 11 7½	—	—
Total £.			347 4 9½	£.	350 18 –½	– 2 3¼	3 15 6¼
					347 4 9½		– 2 3¼
Difference—Cost of Manufacture Less than Rate Book Value £.					3 13 3	£.	3 13 3

HOSEMAKERS' AND FIRE-ENGINE SHOPS—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Yards.	£. s. d.	£. s. d.
To Work in hand	-	11 3 9	
,, Canvas, new, No. 8	710	28 2 –	
	Cwt. qrs. lbs.		
,, Copper sheet	1 0 10¼	5 14 7	
	Feet.		
,, Leather, curried pipe hide	14,297½	983 5 11	
	Cwt. qrs. lbs.		
,, ,, tanned	5 1 21⅝	38 2 2	
	No.		
,, ,, loops, hand	905	28 16 9	
,, ,, straps and buckles	369	13 6 9	
,, Lines, log	18	– 19 –	
	Qrs. lbs.		
,, Oakum, white	1 18	– 9 2	
	No.		
,, Pumpdales, metal	7	9 13 –	
	Cwt. qrs. lbs.		
,, Rivets, copper, tinned	18 3 12	133 4 7	
	Pairs.		
,, Screws, hose, metal, No. 2	249½	55 9 9	
,, ,, ,, ,, ,, 3	176½	74 3 3	
,, ,, ,, ,, ,, 4	37	33 2 10	
	No.		
,, Spirals, copper, wire	68	33 11 –	
	Galls.		
,, Tar	27	1 3 7	
	Cwt. qrs. lbs.		
,, Washers, copper, tinned	8 3 14	65 12 –	
,, Wire ,, ,,	3 1 13½	18 8 5	
,, Sundries	-	2 11 11	
			1,537 – 5
,, Labour	-	141 14 7	141 14 7
,, General expenditure	-	54 – 9	54 – 9
,, Per-centage on cost of produce	-	170 9 7	170 9 7
		Total £.	1,903 5 4

PORTSMOUTH. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Fenders, leather	66	– 3 2½ each	10 11 9	– 2 2 each	7 3 –	3 8 9	—
,, Hoses, leather, delivery, No. 1, 2½ feet long	1	– 4 5 ,,	– 4 5	– 4 5 ,,	– 4 5	—	—
,, ,, ,, ,, ,, 1, 14 ,, ,,	1	1 – 6 ,,	1 – 6	1 – 6 ,,	1 – 6	—	—
,, ,, ,, ,, ,, 2, 8 ,, ,,	2	– 15 11 ,,	1 11 10	– 15 11 ,,	1 11 10	—	—
,, ,, ,, ,, ,, 2, 20 ,, ,,	10	1 19 5 ,,	19 14 2	1 19 5 ,,	19 14 2	—	—
,, ,, ,, ,, ,, 2, 40 ,, ,,	125	3 12 6¾ ,,	453 10 4	3 10 – ,,	437 10 –	16 – 4	—
,, ,, ,, ,, ,, 3, 7 ,, ,,	1	1 4 10 ,,	1 4 10	1 4 10 ,,	1 4 10	—	—
,, ,, ,, ,, ,, 3, 20 ,, ,,	10	2 15 9½ ,,	27 17 11	2 15 9½ ,,	27 17 11	—	—
,, ,, ,, ,, ,, 3, 30 ,, ,,	2	3 18 1½ ,,	7 16 3	3 18 1½ ,,	7 16 3	—	—
,, ,, ,, ,, ,, 3, 40 ,, ,,	140	4 19 9½ ,,	698 7 11	4 17 – ,,	679 – –	19 7 11	—
,, ,, ,, ,, ,, 4, 30 ,, ,,	4	5 15 7 ,,	23 2 4	5 15 7 ,,	23 2 4	—	—
,, ,, ,, ,, ,, 4, 40 ,, ,,	22	7 11 1¼ ,,	166 4 3	5 15 – ,,	126 10 –	39 14 3	—
,, ,, ,, suction ,, 1, 4 ,, ,,	1	– 11 3 ,,	– 11 3	– 11 3 ,,	– 11 3	—	—
,, ,, ,, ,, ,, 1, 6 ,, ,,	1	– 17 1 ,,	– 17 1	– 17 1 ,,	– 17 1	—	—
,, ,, ,, ,, ,, 1, 9½ ,, ,,	2	1 7 5½ ,,	2 14 11	1 7 5½ ,,	2 14 11	—	—
,, ,, ,, ,, ,, 2, 6½ ,, ,,	20	1 11 6¼ ,,	31 10 5	1 11 – ,,	31 – –	– 10 5	—
,, ,, ,, ,, ,, 4, 7 ,, ,,	4	3 5 – ,,	13 – –	3 5 – ,,	13 – –	—	—
,, ,, ,, connecting ,, 2, 5 ,, ,,	2	– 8 5 ,,	– 16 10	– 8 5 ,,	– 16 10	—	—
,, ,, ,, ,, ,, 3, 5 ,, ,,	1	– 15 10 ,,	– 15 10	– 15 10 ,,	– 15 10	—	—
,, ,, ,, ,, ,, 4, 2½ ,, ,,	1	2 2 6 ,,	2 2 6	2 2 6 ,,	2 2 6	—	—
,, ,, ,, pumpdale ,, 4, 9 ,, ,,	4	5 2 1¾ ,,	20 8 7	5 2 1¾ ,,	20 8 7	—	—
,, ,, ,, roundhouse	14	– 6 7 ,,	4 12 2	– 6 7 ,,	4 12 2	—	—
,, ,, ,, scupper	70	– 9 4¾ ,,	32 17 8	– 9 4¾ ,,	32 17 8	—	—
,, ,, canvas, fitting with screws	91	– 6 8½ ,,	31 6 10	– 6 8½ ,,	31 6 10	—	—
,, Washers, leather	1,486	– – 11 per doz.	5 14 9	– – 11 per doz.	5 14 9	—	—
,, Repairs	-	-	316 9 10	-	316 9 10	—	—
,, Work in hand	-	-	26 – 9	-	26 – 9	—	—
,, Returns	-	-	1 19 5	-	1 19 5	—	—
	Total £.		1,903 5 4	£.	1,824 3 8		
			1,824 3 8				
Difference—Cost of Manufacture in Excess of Rate Book Value £.			79 1 8		£.	79 1 8	

HOSEMAKERS' AND FIRE-ENGINE SHOPS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Value. £. s. d.	Total. £. s. d.
To Canvas, new, No. 4	43 4 6	
„ Leather, curried pipe hide	1,168 6 6	
„ „ of sorts	176 11 3	
„ Oil, train, &c.	25 17 9	
„ Rivets, copper, tinned	160 7 6	
„ Screws, metal, for hoses	209 17 3	
„ Spirals, copper	135 12 4	
„ Timber materials, of sorts	4 15 6	
„ Washers, copper, tinned	90 8 -	
„ Wire „ „	12 15 -	
„ Sundries	35 3 9	
		2,062 19 4
„ Labour	228 8 1	228 8 1
„ General expenditure	24 17 6	24 17 6
„ Per-centage cost of produce	231 5 10	231 5 10
Total £.		2,547 10 9

DEVONPORT. *Cr.*

DESCRIPTION.	Quantity.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Hoses, leather, delivery, No. 1, 40 feet long	15	2 13 2 each	39 17 4½	2 12 - each	39 - -	- 17 4½	—
„ „ „ „ 2, 40 „ „	186	3 9 8¼ „	648 4 4¾	3 10 - „	651 - -	- - -	2 15 7½
„ „ „ „ 3, 40 „ „	179	4 16 1½ „	860 6 8	4 17 - „	868 3 -	- - -	7 16 4
„ „ „ „ 4, 40 „ „	16	7 6 5½ „	117 3 6½	5 15 - „	92 - -	25 3 6½	—
„ „ suction „ 2, 6½ „ „	100	1 14 - „	169 19 8	1 11 - „	155 - -	14 19 8	—
„ „ „ „ 3, 6½ „ „	94	2 9 8 „	233 9 6¼	2 8 - „	225 12 -	7 17 6¼	—
„ „ delivery, for victualling yard	10	3 14 4¼ „	37 3 6¼	3 14 4¼ „	37 3 6¼	—	—
„ „ „ for fire-engines	4	6 4 9¾ „	24 19 2¾	6 4 9¾ „	24 19 2¾	—	—
„ Fenders, boat, leather	136	- 3 1½ „	21 9 4¼	- 2 2 „	14 14 8	6 14 8¼	—
„ Liquoring leather hide	94	- 4 11½ „	23 8 -¼	- 4 11¾ „	23 8 -¼	—	—
„ Soil pipes, leather	22	- 13 11¾ „	15 7 3¾	- 13 11¾ „	15 7 3¾	—	—
„ Cups, leather, liftpump	236	- 2 -½ „	24 - 4½	- 2 4¾ „	28 7 8½	- -	4 7 4
„ „ Downton's	237	- 3 9 „	44 9 11	- 3 10½ „	46 1 -¼	- -	1 11 1¼
„ „ Hearle's	15	- 3 9¼ „	2 16 7¾	- 3 9¼ „	2 16 7¾	—	—
„ Washers, leather	4,550	- 1 2 per doz.	22 2 5	- 2 - per doz.	37 18 4	- -	15 15 11
„ Sundries	-	- - -	11 13 9½	- - -	11 13 9½	—	—
„ Repairs	-	- - -	246 3 2¼	- - -	46 3 2¼	—	—
„ Breaking up old fire-engines	-	- - -	1 8 10¾	- - -	1 8 10¾	—	—
„ Stock in hand	-	- - -	3 6 11	- - -	3 6 11	—	—
Total £.			2,547 10 9	£.	2,524 4 3	55 12 9½	32 6 3½
			2,524 4 3			32 6 3½	
Difference—Cost of Manufacture in Excess of Rate Book Value £.			23 6 6		£.	23 6 6	

PAINTERS' SHOPS.

DEPTFORD. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Lbs.	£. s. d.	£. s. d.
To Paint, white	92	– 19 4	
„ „ black	38	– 5 9	
„ Lead, red	43	– 9 1	
„ Litharge	37	– 8 4	
„ Soap, yellow, hard	4	– 1 4	
	Gallons.		
„ Oil, linseed, raw	213¼	24 9 9	
	Pints.		
„ Turpentine, spirits of	2	– 1 7	
	Gallons.		
„ Oil, linseed, boiled	5	– 11 6	
			27 6 8
„ Labour		6 6 –	6 6 –
„ Per-centage on cost of produce		3 7 4	3 7 4
		Total £.	37 – –

DEPTFORD. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Yards.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Canvas, painted	212	– – 4¾ per yd.	4 5 6	– – 4¾ per yd.	4 5 6	—	—
	No.						
„ Lanterns, hand, painted	400	– – 3¼ each	5 9 6	– – 3¼ each	5 9 6	—	—
	Gallons.						
„ Oil, linseed, boiled	205	– 2 7¾ per gal.	27 5 –	– 2 6 per gal.	25 12 6	1 12 6	—
		Total £.	37 – –	£.	35 7 6		
			35 7 6				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	1 12 6		£.	1 12 6	

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Paint	19 1 1	17 14 7	
	Gallons.		
„ Oil, linseed	1,260	146 13 4	
	Ton.		
„ Coals	1	– 15 –	
			165 2 11
„ Labour		63 16 6	63 16 6
„ General expenditure		11 7 5	11 7 5
„ Per-centage on cost of produce		24 – 8	24 – 8
		Total £.	264 7 6

WOOLWICH. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Yards.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Canvas, painted	3,815	– – 6¼ per yd.	100 16 11	– – 4½ per yd.	71 10 8	29 6 3	—
„ Seamen's bags painted, 700 number	1,050	– – 5½ „	24 14 8	– – 5½ „	24 14 8	—	—
	Gallons.						
„ Oil, linseed, boiled	1,000	– 2 9¼ per gal.	138 15 11	– 2 6 per gal.	125 – –	13 15 11	—
		Total £.	264 7 6	£.	221 5 4		
			221 5 4				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	43 2 2		£.	43 2 2	

PAINTERS' SHOPS—*continued.*

CHATHAM. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Asphalte	24 3 17	47 6 3	
„ Pitch, mineral	49 2 6	13 11 11	
„ „ vegetable	19 3 0	5 8 4½	
„ Oxide of zinc	1 3 27	2 16 9	
„ „ copper, unprepared	0 3 0	2 17 9	
„ „ „ prepared	89 1 16	462 12 2	
„ Composition, black, Hay's	7 2 21	10 19 1	
„ Varnish, protective, Hay's, No. 2	18 2 7	33 6 8¼	
„ Cement, Roman	83 3 14	4 12 11½	
„ „ mastic	56 0 21	11 18 9½	
„ Rosin	97 1 2	29 17 9½	
„ Paint, mixed, white	0 3 3	1 – 7	
„ „ „ black	17 3 2	15 2 –½	
„ „ „ yellow English	0 0 17	– 1 11	
„ „ „ red Venetian	0 0 10	– 1 3½	
„ „ composition	25 3 12	17 – 5½	
„ Red lead, mixed	0 0 17	– 4 4¾	
„ Litharge „	3 2 2	4 11 5½	
„ Creosote	1 0 10	33 11 –	
	Gallons.		
„ Oil, linseed	712½	81 12 9¾	
„ Naphtha, rectified	1,324	208 5 1	
„ Sundries	– – –	7 4 7	
			994 4 1½
„ Labour	– – –	53 9 –	53 9 –
„ General expenditure	– – –	3 – 2	3 – 2
„ Per-centage on cost of produce	– – –	102 18 3¾	102 18 3¾
		Total £.	1,153 11 7¼

CHATHAM. *Cr.*

DESCRIPTION.	Quantity.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. grs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Varnish, protective, for iron ships, Hay's, No. 1	22 2 19	2 2 7 per cwt.	48 5 3¼	2 2 7 per cwt.	48 5 3¼	—	—
„ „ „ „ „ No. 2	106 0 24	1 14 – „	180 12 5½	1 14 – „	180 12 5½	—	—
„ „ „ Redman's	9 1 9	1 19 11¾ „	18 13 –½	1 19 11¾ „	18 13 –½	—	—
„ „ antifouling, Hay's	140 1 21	4 10 6¼ „	635 13 10¾	4 10 6¼ „	635 13 10¾	—	—
„ „ „ Redman's	7 3 10	2 7 11¼ „	18 15 10¼	2 7 11¼ „	18 15 10¼	—	—
„ Enamel cement, for inside iron ships' bottoms	277 3 23	– 9 4½ „	130 9 3	– 9 4½ „	130 9 3	—	—
	Yards.	per		per			
„ Canvas, painted	3,011	– – 7¾ yard	99 11 8¾	– – 7¾ yard	99 11 8¾	—	—
„ Work in hand	– – –	– – –	21 10 1¼	– – –	21 10 1¼	—	—
	Total £.		1,153 11 7¼	£.	1,153 11 7¼		

PAINTERS' SHOPS—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Stock in hand	- - -	123 19 6¼	
„ Paint, of sorts	958 1 24	904 17 9¼	
„ Oil, turpentine, and varnish	*Galls.* 3,489¼	544 17 5	
„ Sundries	- - -	4 4 11	
			1,577 19 7½
„ Labour	- - -	54 3 8	54 3 8
„ General expenditure	- - -	250 11 11	250 11 11
„ Per-centage on cost of produce	- - -	26 17 11¼	26 17 11¼
		Total £.	1,909 13 1¾

SHEERNESS. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Feet.						
By Glass, crown, 3rds	383¼	- - 3 per foot	4 16 -¼	- - 2¼ per foot	3 11 10½	1 4 2	—
	Cwt. qrs. lbs.						
„ Paint, composition, for cloths	37 3 18	- 16 4¼ per cwt.	31 - 5	- 16 3 per cwt.	30 16 -½	- 4 4½	—
„ „ „ „ surfaces	69 3 8	1 10 4¼ „	105 19 10½	1 5 - „	87 5 6½	18 14 4¼	—
	Yards.						
„ Painting canvas cloths	8,055	- - 2¾ per yard	96 8 -	- - 4 per yard	134 5 -	- -	37 17 -
	No.						
„ „ fire screens	2	- - 9¾ each	- 1 7½	- - 9¾ each	- 1 7¾	- -	—
„ „ haversacks	1,622	- - 8½ „	57 1 9	- - 9 „	60 16 6	—	3 14 9
„ Repainting seamen's bags	37	- - 3¼ „	- 9 7¾	- - 3¼ „	- 9 7¾	—	—
„ Ships and services	- - -	- - -	1,545 6 3¼	- - -	1,545 6 3¼	—	—
„ Work in hand	- - -	- - -	7 17 11¼	- - -	7 17 11¼	—	—
„ Stock in hand	- - -	- - -	60 11 6½	- - -	60 11 6½	—	—
		Total £.	1,909 13 1¾	£.	1,931 2 -	20 2 10¼	41 11 9
					1,909 13 1¾		20 2 10¼
Difference—Cost of Manufacture Less than Rate Book Value				£.	21 8 10¼	£.	21 8 10¼

PAINTERS' SHOPS—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Galls.	£. s. d.	£. s. d.
To Work in hand	– – –	9 14 11	
Oil, linseed, raw	1,197	137 3 11	
„ „ boiled	554	69 2 11	
„ Copperas, white, foreign	*Lbs.* 18	– 1 11	
„ Size, gold, Japan	*Pints.* 2	– 1 6	
„ Soap, hard	*Cwt. qrs. lbs.* 1 1 9½	2 9 9	
„ Paint, material, of sorts	319 3 16¾	377 16 3	
			596 11 2
„ Labour	– – –	162 6 3	162 6 3
„ General expenditure	– – –	27 1 6	27 1 6
„ Per-centage on cost of produce	– – –	78 11 11	78 11 11
		Total – – £.	864 10 10

PORTSMOUTH. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Galls.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Oil, linseed, boiled	1,008	– 2 9 gall.	138 12 –	– 2 6 gall.	126 – –	12 12 –	—
„ Paint, composition, for shipwrights	*Cwt. qrs. lbs.* 254 3 4	1 9 5¼ cwt.	375 – 2	1 9 5¼ cwt.	375 – 2	—	—
„ Painting seamen's bags	*No.* 2,600	– – 7¾ each	83 19 2	– – 7¾ each	83 19 2	—	—
„ „ haversacks	1,091	– – 11½ „	52 5 7	– – 11½ „	52 5 7	—	—
„ „ bags for nets, seine	6	– 3 –½ „	– 18 3	– 3 –½ „	– 18 3	—	—
„ Marking hammocks	– – –	– – –	11 – 4	– – –	11 – 4	—	—
„ Painting hatchway covers	*Yards.* 2,315¼	– – 5 per yard	48 4 8	– – 5 per yard	48 4 8	—	—
„ „ hammock cloths	896	– 2 3½ „	102 13 4	– 2 3½ „	102 13 4	—	—
„ „ cloths, of sorts	403	– – 3¾ „	6 5 11	– – 3¾ „	6 5 11	—	—
„ „ covers, of sorts	2,089	– – 2¾ „	24 18 7	– – 2¾ „	24 18 7	—	—
„ Sundries	– – –	– – –	20 12 10	– – –	20 12 10	—	—
		Total – – £.	864 10 10	£.	851 18 10		
			851 18 10				
Difference—Cost of Manufacture in Excess of Rate Book Value		– £.	12 12 –		£.	12 12 –	

PAINTERS' SHOPS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Galls.	£. s. d.	£. s. d.
To Oil, linseed, raw	2,880	330 – –	
„ „ „ boiled	1,495	186 17 6	
	Cwt. qrs. lbs.		
„ Paint, black, mixed	58 1 16	49 6 7	
„ „ yellow, English	36 3 3	23 5 6	
„ Litharge	5 3 27	9 11 4¾	
„ Venetian red	0 2 0	– 7 3½	
„ Red lead	4 1 4	5 – 8½	
„ Soap, hard yellow	0 2 10	1 2 –	
„ Umber, dry	0 1 20	– 2 3¼	
„ Glass, of sorts	– – –	2 7 9½	
	Gall.		
„ Varnish, copal	1	– 10 5½	
„ Paint materials, and oil, for painting boats, &c.	– – –	87 18 10½	
			696 10 4¼
„ Labour	– – –	409 9 10	409 9 10
„ General expenditure	– – –	43 10 –¾	43 10 –¾
„ Per-centage on cost of produce	– – –	114 19 –	114 19 –
		Total £.	1,264 9 3¼

DEVONPORT. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Galls.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Oil, linseed, boiled	2,880	– 2 8 gall.	385 14 9	– 2 6 gall.	360 – –	25 14 9	—
	Yards.						
„ Painting, canvas	32,010	– – 3¼ yd.	437 3 11¼	– – 3¼ yd.	437 3 11¼	—	—
„ „ boats, of sorts	– –	– –	349 5 10	– –	349 5 10	—	—
„ „ sundry articles	– –	– –	92 4 9	– –	92 4 9	—	—
		Total £.	1,264 9 3¼	£.	1,238 14 6¼		
			1,238 14 6¼				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	25 14 9		£.	25 14 9	

PEMBROKE. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Materials	231 6 10	231 6 10
„ Labour	2 17 6	2 17 6
„ General expenditure	– 6 9	– 6 9
„ Per-centage on cost of produce	23 9 1	23 9 1
	Total £.	258 – 2

PEMBROKE. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Paint, white, mixed for store	150 3 10	1 13 5¾ cwt.	252 8 1	1 6 6 cwt.	199 16 –	52 12 1	—
„ Putty	12 1 10	– – 1 lb.	5 12 1	– – –¾ lb.	4 6 4	1 5 9	—
		Total £.	258 – 2	£.	204 2 4		
			204 2 4				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	53 17 10		£.	53 17 1	

CONDENSERS' SHOP.

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand	- - -	469 14 1	
„ Bolts, iron, screw	11 2 -½	17 14 10	
„ „ metal and copper, screw	4 3 27	32 11 11	
„ Castings, metal and copper	489 - 9¾	2,231 - 3	
„ Condensers	6 3 2½	44 4 11	
„ Copper sheet	31 3 12	167 4 2	
„ „ boltstave	- 3 11½	4 7 6	
„ Iron of sorts, re-manufactured	10 3 1	5 1 3	
„ „ angle, new British	1 - 1	- 8 5	
„ „ rolled plate „	- 3 4	- 8 -	
„ „ „ charcoal	18 1 14	14 13 1	
„ „ galvanised	10 - 22	8 4 6	
„ „ „ bowling	53 1 3	64 4 2	
„ Pipes, copper	1 3 2¾	10 19 5	
„ „ metal	92 1 18½	495 18 9	
„ „ „ tinned	4 2 10	28 18 3	
„ Rivets copper	- 1 26½	3 6 -	
„ „ iron	- 3 21½	1 4 8	
„ Steel, cast and shear	- 3 15	1 14 1	
„ Tin, grain	2 - 2½	12 6 9	
„ Sundries	- - -	7 12 3	
			3,621 17 3
„ Labour	- - -	1,022 - 2	1,022 - 2
„ General expenditure	- - -	311 8 9	311 8 9
„ Per-centage on cost of produce	- - -	399 4 3	399 4 3
		Total £.	5,354 10 5

PORTSMOUTH. *Cr.*

DESCRIPTION.	No.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Bowls, wash, copper	2	- - 24½	- 5 2½ per lb.	6 7 7	- 5 2½ per lb.	6 7 7	—	—
„ Baths, iron, galvanized	19	11 3 5½	- 1 2¼ „	78 16 -	- 1 2¼ „	78 16 -	—	—
„ Buckets, iron, fire	2	- 2 -	- - 6 „	1 8 -	- - 6 „	1 8 -	—	—
„ Condensers, metal, No. 3 size (A.)	2	62 - -	207 8 - each	414 16 -	207 8 - each	414 16 -	—	—
„ „ „ „ „ „ (B.)	2	61 3 14	199 17 3 „	399 14 6	199 17 3 „	399 14 6	—	—
„ „ „ „ „ „ (C.)	2	64 - 21	203 7 10½ „	406 15 9	203 7 10½ „	406 15 9	—	—
„ „ „ „ „ „ (D.)	2	63 - -	205 8 3 „	410 16 6	205 8 3 „	410 16 6	—	—
„ „ „ „ 5 „ (A.)	2	37 2 14	126 17 2½ „	253 14 5	126 17 2½ „	253 14 5	—	—
„ „ „ „ 6 „ (A.)	2	29 - -	98 4 9½ „	196 9 7	98 4 9½ „	196 9 7	—	—
„ „ „ „ „ „ (B.)	2	29 - 7	102 17 7 „	205 15 2	102 17 7 „	205 15 2	—	—
„ „ „ „ 7 „ (A.)	2	27 1 14	94 15 11½ „	189 11 11	94 15 11½ „	189 11 11	—	—
„ „ „ „ „ „ (B.)	2	27 1 -	97 17 10 „	195 15 8	97 17 10 „	195 15 8	—	—
„ „ „ „ „ „ (C.)	2	27 1 -	92 4 3⅓ „	184 8 7	92 4 3⅓ „	184 8 7	—	—
„ „ „ „ „ „ (D.)	2	28 1 -	98 - 1 „	196 - 2	98 - 1 „	196 - 2	—	—
„ „ „ Cylindrical (A.)	2	6 2 -	35 17 5½ „	71 14 11	35 17 5½ „	71 14 11	—	—
„ „ „ for "Alberta," Royal Yacht	2	15 - 14	55 3 4½ „	110 6 9	55 3 4½ „	110 6 9	—	—
„ Chisels, steel	51	- 2 -¼	- - 11¾ per lb.	2 14 7	- - 11¾ per lb.	2 14 7	—	—
„ Clamps, screw	8	- 1 17¼	- 1 6⅛ „	2 4 6	- - 7 „	- 17 1	1 7 5	—
„ Countersunks, steel	2	- - 3	- 4 4¼ „	- 13 1	- 4 4¼ „	- 13 1	—	—
„ Cisterns, copper	1	1 3 16½	- 1 4½ „	14 12 2	- 1 4½ „	14 12 2	—	—
„ Cowls, ventilating, iron	5	1 3 9	- 1 4 „	13 12 8	- 1 4 „	13 12 8	—	—
„ „ „ copper	4	1 1 10	- 5 4 „	39 19 5	- 5 4 „	39 19 5	—	—
„ Cocks, metal, of sizes	56	13 1 1	- 2 -¾ „	153 2 8	- 1 5 „	105 3 6	47 19 2	—

CONDENSERS' SHOP—*continued.*

PORTSMOUTH. *Cr.*—continued.

DESCRIPTION.	No.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Drills, steel	3	0 0 10¾	– 2 1 per lb.	1 2 5	– 2 1 per lb.	1 2 5	—	—
	Sets.							
„ Fittings, metal, for 4-inch lift pumps	6	– 1 24	– 3 2½ „	8 6 10	– 1 9¾ „	4 14 3	3 12 7	—
	Pieces.							
„ Funnels, copper	11	5 1 8	– 1 10¾ „	56 9 11	– 1 6¾ „	46 11 3	9 18 8	—
	No.							
„ Hammers, iron, bench	18	0 0 22	– 2 6 „	2 15 –	– 2 6 „	2 15 –	—	—
„ „ steel, planishing	3	0 0 4¼	– 6 9 „	1 8 8	– 1 6½ „	– 6 5	1 2 3	—
„ Head, copper, for coal shoot	1	0 1 4	– 1 9¼ „	2 16 8	– 1 9¼ „	2 16 8	—	—
„ Handles, metal	4	0 0 3	– 2 2 „	– 6 6	– 2 2 „	– 6 6	—	—
„ Irons, caulking	6	0 0 7	1 9 6 per doz.	– 14 9	– 8 5 per doz.	– 4 2	– 10 7	—
„ Joints, metal	2	0 0 11½	– 2 1½ per lb.	1 4 11	– 1 6½ per lb.	– 18 1	– 6 10	—
„ Oven, Grant's, cooking	1	29 3 12	86 3 8 each	86 3 8	86 3 8 each	86 3 8	—	—
„ Punch, steel, diamond	1	0 0 2	– – 9 per lb.	– 1 6	– – 9 per lb.	– 1 6	—	—
„ Pots, glue, copper	2	0 0 10¾	– 3 9 „	2 – 4	– 3 9 „	2 – 4	—	—
„ Pipes, metal, deck	53	6 1 2¾	– 1 7½ „	56 19 7	– 1 7½ „	56 19 7	—	—
„ „ „ injection	4	1 3 25	– 1 2 „	12 17 10	– 1 2 „	12 17 10	—	—
„ Pans, iron, drip	2	0 1 12	– – 10½ „	1 15 –	– – 10½ „	1 15 –	—	—
„ „ „ for fire buckets	2	0 0 16	– – 6¾ „	– 9 –	– – 6¾ „	– 9 –	—	—
„ Rings, awning, brass	100	0 0 6	– 4 – per doz.	1 13 4	– 4 – per doz.	1 13 4	—	—
„ Racks, toast, iron	2	0 0 4	– 9 3½ each	– 18 7	– 9 3½ each	– 18 7	—	—
„ Stays, iron, for funnel	5	0 1 2	– – 8½ per lb.	1 1 3	– – 8½ per lb.	1 1 3	—	—
„ „ copper „	7	0 1 22½	– 1 8¼ „	4 6 –	– 1 8¼ „	4 6 –	—	—
„ „ iron, for ventilators	9	1 0 13	– – 7 „	3 12 11	– – 7 „	3 12 11	64 17 6	—
„ Spanners, iron, for cocks, &c.	40	1 0 23¾	– 1 3¾ „	8 18 6	– 1 –¾ „	7 4 2	1 14 4	—
	Pair.							
„ Shears, brad, steel	1	0 0 3¾	– 4 11 per pair	– 4 11	– 4 11 per pair	– 4 11	—	—
	No.							
„ Shafts, iron, ventilating	23	13 2 6¾	– – 9¼ per lb.	58 12 5	– – 9¼ per lb.	58 12 5	—	—
„ „ copper „	14	6 0 7½	– 2 2¼ „	74 6 3	– 2 2¼ „	74 6 3	—	—
„ Tubes, metal, tinned	120	4 1 8	– 1 1¼ „	26 14 5	– 1 1¼ „	26 14 5	—	—
„ Tanks, iron	4	2 2 26¼	– – 10½ „	13 6 4	– – 10½ „	13 6 4	—	—
„ Vanes, copper	1	0 1 11	– 3 10¾ „	7 11 11	– 3 10¾ „	7 11 11	—	—
„ Spindles, vane	3	0 0 12	– 6 6½ „	3 18 6	– 1 9 „	1 1 –	2 17 6	—
„ Ventilators, iron	44	32 0 26	– – 10¾ „	162 9 9	– – 10¾ „	162 9 9	—	—
„ „ copper	23	7 2 2¼	– 2 11¼ „	124 4 10	– 2 11¼ „	124 4 10	—	—
„ Washers, iron	3	0 0 4½	– 1 6¼ „	– 6 10	– 1 6¼ „	– 6 10	—	—
„ Loss on articles condemned	–	– – –	– – –	1 4 11	– – –	1 4 11	—	—
„ Repairs	–	– – –	– – –	112 12 8	– – –	112 12 8	—	—
„ Work in hand	–	– – –	– – –	614 18 3	– – –	614 18 3	—	—
„ Stock in hand	–	– – –	– – –	1 11 11	– – –	1 11 11	—	—
„ Returns	–	– – –	– – –	346 12 9	– – –	346 12 9	—	—
		TOTAL £.		5,354 10 5	£.	5,285 1 1		
				5,285 1 1				
Difference—Cost of Manufacture in Excess of Rate Book Value £.				69 9 4		£.	69 9 4	

ANCHOR STOCKS, BELAYING CLEATS, &c.

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand	- - -	92 5 11½	
„ Forgings, iron	23 0 18	24 11 1¼	
	Feet.		
„ Timber materials	1,138½	281 6 1	
	Lbs.		
„ Rings, iron	6	- 1 4½	
„ Bolts, iron	24	- 4 6	
			398 9 -¼
„ Labour	- -	192 - 4	192 - 4
„ General expenditure	- -	14 19 9¾	14 19 9¾
„ Per-centage on cost of produce	- -	60 - 6¼	60 - 6¼
	Total - - - £.		665 9 8¼

SHEERNESS. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Stocks, anchor, English oak, for anchors of 65 cwt.	3	21 15 8¾ each	65 7 2¼	13 17 - each	41 11 -	23 16 2¼	—
„ Stocks, anchor, English oak, for anchors of 75 cwt.	2	23 2 8¼ „	46 16 4½	15 - - „	30 - -	16 16 4½	—
„ Stocks, anchor, English oak, for anchors of 85 cwt.	4	25 - 2½ „	100 - 9½	17 5 - „	69 - -	31 - 9½	—
„ Stocks, anchor, English oak, for anchors of 95 cwt.	4	28 6 -½ „	113 4 1¾	19 5 - „	77 - -	36 4 1¾	—
	Feet.						
„ Floats, paddle, 2 inches	48	- 1 4½ per ft.	3 4 2¼	- 1 6 per ft.	3 12 -	- -	- 7 9¾
„ „ „ 2¾ „	170	- 1 3¼ „	10 18 1¾	- 1 6 „	12 15 -	- -	1 16 10¼
	No.						
„ Clamps, wood, piston	2	1 18 2 each	3 16 4	1 18 2 each	3 16 4	—	—
„ Blocks, chopping	4	1 6 5½ „	5 6 1¾	1 6 5½ „	5 6 1¾	—	—
„ Water shoot	1	- 5 3¾ „	- 5 3¾	- 5 3¾ „	- 5 3¾	—	—
„ Cleats, wood, belaying, 6 inches long	1	- - 7¾ „	- - 7¾ „	- - 9½ „	- - 9½	- -	- - 1¾
„ „ „ „ 8 „ „	152	- - 11 „	7 - 2	- - 11½ „	7 5 8	- -	- 5 6
„ „ „ „ 10 „ „	231	- 1 3¼ „	14 16 1	- 1 2 „	13 8 4	1 7 9	—
„ „ „ „ 12 „ „	355	- 1 9 „	30 19 10¾	- 1 5 „	25 2 11	5 16 11¾	—
„ „ „ „ 14 „ „	204	- 2 2¾ „	22 14 1¼	- 1 9 „	17 17 -	4 17 1¼	—
„ „ „ „ 15 „ „	53	- 2 10¾ „	7 13 8¾	- 2 2 „	5 14 10	1 18 10¾	—
„ „ „ „ 16 „ „	151	- 3 5¾ „	26 6 7	- 2 8 „	20 2 8	6 3 11	—
„ „ „ „ 18 „ „	188	- 4 1 „	38 9 1	- 3 2 „	29 15 4	8 13 9	—
„ „ „ „ 20 „ „	82	- 5 1¼ „	20 19 4	- 3 10 „	15 14 4	5 5 -	—
„ „ „ „ 22 „ „	53	- 6 3½ „	16 1 11½	- 4 6 „	11 18 6	4 3 5½	—
„ „ „ „ 24 „ „	39	- 7 1¾ „	13 18 11½	- 5 3 „	10 4 9	3 14 2½	—
„ „ „ „ 28 „ „	12	- 10 - „	6 - 6	- 7 6 „	4 10 -	1 10 6	—
„ „ „ „ 30 „ „	20	- 12 7¼ „	12 12 2¾	- 8 9 „	8 15 -	3 17 2¾	—
„ „ „ „ 32 „ „	6	- 14 1 „	4 4 8¼	- 10 - „	3 - -	1 4 8¼	—
„ „ „ „ 34 „ „	2	- 16 3 „	1 12 6¼	- 11 3 „	1 2 6	- 10 -¼	—
„ „ „ „ 36 „ „	18	- 18 3¾ „	16 9 2¼	- 12 6 „	11 5 -	5 4 2¼	—
„ „ „ „ 38 „ „	3	1 - - „	3 - -½	1 - - „	3 - -½	—	—
„ Cleats, wood, belaying, lashing, 12 ins. long	2	- 2 5¾ „	- 4 11½	- 2 5¾ „	- 4 11½	—	—
„ „ „ „ „ 14 „ „	7	- 3 1½ „	1 1 11¼	- 3 1½ „	1 1 11¼	—	—
„ „ „ „ „ 16 „ „	10	- 4 9 „	2 8 1	- 4 9 „	2 8 1	—	—
„ „ „ „ „ 18 „ „	16	- 6 - „	4 16 2¼	- 6 - „	4 16 2¼	—	—
„ „ „ „ „ 20 „ „	35	- 7 3¾ „	12 16 2	- 7 3¾ „	12 16 2	—	—
„ „ „ „ „ 24 „ „	13	- 9 2 „	5 19 4	- 9 2 „	5 19 4	—	—
„ Repairs	-	- - -	41 1 -¼	- - -	41 1 -¼	—	—
„ Returns	-	- - -	5 3 8	- - -	5 3 8	—	—
	Total - - - £.		665 9 8¼	£.	505 14 9¾	162 5 2¼	2 10 3¾
			505 14 9¾			2 10 3¾	
Difference—Cost of Manufacture in Excess of Rate Book Value	£.		159 14 10½		£.	159 14 10½	

BLOCKS PAVING, &c.

DEPTFORD. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Feet.	£. s. d.	£. s. d.
To English oak, offal	6,345	158 12 6	158 12 6
„ Labour		20 – 9	20 – 9
„ General expenditure		12 3 8	12 3 8
„ Per-centage on cost of produce		17 2 6	17 2 6
		Total £.	207 19 5

DEPTFORD. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Feet.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Blocks, paving, oak	2,538	– 1 5¼ per ft.	188 7 11	– 1 5 per ft.	179 15 6	8 12 5	—
„ Returns	–	– – –	19 11 6	– – –	19 11 6	—	—
		£.	207 19 5	£.	199 7 –		
			199 7 –				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	8 12 5		£.	8 12 5	

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Feet.	£. s. d.	£. s. d.
To African oak	37	– 13 9½	
„ Oak offal	2,983	74 11 6	
			75 5 3½
„ Labour		117 10 –	117 10 –
„ General expenditure		169 14 10	169 14 10
„ Per-centage on cost of produce		34 1 6¼	34 1 6¼
		Total £.	396 11 7¾

SHEERNESS. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Feet.	£. s. d. per	£. s. d.	£. s. d. per	£. s. d.	£. s. d.	£. s. d.
By Blocks, paving, oak	2,003	– 1 3 foot	125 3 4	– 1 5 foot	141 17 7	– –	16 14 3
	No.						
„ Wedges, African	22,666	3 3 8½ mille	72 4 –¾	12 10 – mille	283 6 6	– –	211 2 5¼
	Feet.						
„ Planing deals, deck	21,048	– 6 1 100 ft.	64 1 –½	– 6 1 100 ft.	64 1 –½	—	—
„ „ board, of sorts	13,441	– 4 –¾ „	27 5 4½	– 4 –¾ „	27 5 4½	—	—
„ „ deals, spruce	59,761	– 2 –¼ „	60 12 5	– 2 –¼ „	60 12 5	—	—
„ „ board, feather-edge	3,780	– 2 –¼ „	3 16 8¼	– 2 –¼ „	3 16 8¼	—	—
	Ft. run.						
„ Rabbeting board, &c.	27,295	– 1 –¼ „	13 16 10½	– 1 –¼ „	13 16 10½	—	—
„ Grooving board, &c.	–	– – –	7 16 10½	– – –	7 16 10½	—	—
„ Returns	–	– – –	21 15 –	– – –	21 15 –	—	—
		Total £.	396 11 7¾	£.	624 8 4		
					396 11 7¾		
Difference—Cost of Manufacture Less than Rate Book Value				£.	227 16 8¼	£.	227 16 8¼

LOCKSMITHS AND BRAZIERS.

WOOLWICH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand	– –	2 12 11	
„ Brass sheet	– 3 19½	4 9 –	
„ Copper sheets and boltstaves	33 1 –¾	174 3 4	
„ Castings, metal	– – 8¾	– 7 6	
„ Forgings, iron	1 3 21	6 13 2	
	Feet.		
„ Funnel, brass and copper	22	3 – 10	
	No.		
„ Glasses for signal lanterns	48	36 15 –	
„ Horns for hand „	200	1 4 4	
„ Reflectors, patent	16	4 – –	
„ Screws and burners	94	1 18 6	
	Lbs.		
„ Tin, block	36	1 18 4	
	Qrs. lbs.		
„ Wire, brass and copper	1 4¾	1 3 6	
„ „ iron	– 7¾	– 1 4	
„ Zinc sheet	1 10	– 11 –	
	No.		
„ „ enclosures	7	3 10 7	
„ Sundries	– –	10 1 11	
			252 11 3
„ Labour	– –	189 8 9	189 8 9
„ General expenditure	– –	25 12 10	25 12 10
„ Per-centage on cost of produce	– –	36 17 3	36 17 3
		Total £.	504 10 1

WOOLWICH. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Baskets, double, lined with tin	4	– 6 4¾ each	1 5 7	– 6 4¾ each	1 5 7	—	—
	Cwt. qrs. lbs.						
„ Cisterns, copper	3 3 8¼	– 1 5¾ per lb.	31 14 2	– 1 5¾ per lb.	31 14 2	—	—
„ Funnels „ for cabin stoves	– 1 5½	– 1 5¼ „	2 7 6	– 1 8 „	2 15 10	– –	– 8 4
„ „ „ „ masts	6 0 17¼	– 1 3¾ „	45 7 –	– 1 – „	34 9 3	10 17 9	—
	No.						
„ Feeders, oil, tin	6	– – 8 each	– 3 11	– – 3½ each	– 1 9	– 2 2	—
	Cwt. qrs. lbs.						
„ Lanterns, copper, magazine	1 0 27½	– 1 11¾ per lb.	13 14 2	– 1 11¾ per lb.	13 14 2	—	—
„ Pumps, copper, boats'	– 3 4¼	– 2 3 „	9 19 1	– 2 3 „	9 19 1	—	—
	No.						
„ „ tin, oil	1	– 5 1 each	– 5 1	– 4 5½ each	– 4 5½	– – 7½	—
	Cwt. qrs. lbs.						
„ Plates, copper	2 1 1¾	– 1 11¼ per lb.	24 12 5	– 1 11¼ per lb.	24 12 5	—	—
„ Pots, glue	– – 1¼	– 3 4¾ „	– 4 3	– 3 4¾ „	– 4 3	—	—
„ Rims, copper, for valves	– 1 22	– 1 11¾ „	4 19 10	– 1 11¾ „	4 19 10	—	—
„ Shades, bittacle, copper	– – 16	– 2 4 „	1 17 4	– 2 4 „	1 17 4	—	—
„ „ „ „ circular, with lamps attached	– – 27¾	– 6 9¼ „	9 8 7	– 6 9¼ „	9 8 7	—	—
„ Sockets, copper, stanchion	– 1 18¼	– 2 2¼ „	5 – 8	– 2 2¼ „	5 – 8	—	—
	No.						
„ Steamers, tin	2	– 7 8½ each	– 15 5	– 7 8½ each	– 15 5	—	—
	Cwt. qrs. lbs.						
„ Strips, copper, tinned, for pay tables	– 1 2¾	– 2 11¼ per lb.	4 11 6	– 2 11¼ per lb.	4 11 6	—	—
„ Tallies „	– 1 13	– 5 5¼ „	11 2 9	– 5 5¼ „	11 2 9	—	—
„ „ brass	– – 13¾	– 2 1½ „	1 9 3	– 2 1½ „	1 9 3	—	—
„ Vanes, copper	– – 7½	– 8 – „	3 – 1	– 1 4½ „	– 10 2	2 9 11	—
„ Ventilators, copper	2 1 18¼	– 2 10¾ „	39 3 11	– 2 10¾ „	39 3 11	—	—
„ Repairs	– – –	– – –	194 7 4	– – –	194 7 4	—	—
„ Work in hand	– – –	– – –	32 3 9	– – –	32 3 9	—	—
„ Returns	– – –	– – –	66 16 6	– – –	66 16 6	—	—
		Total £.	504 10 1	£.	491 7 11½	13 10 5½	– 8 4
			491 7 11½			– 8 4	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	13 2 1½		£.	13 2 1½	

LOCKSMITHS AND BRAZIERS—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Brass sheet	0 0 11¾	– 9 6	
„ Copper sheet, braziers'	38 1 22¾	201 13 4½	
„ „ boltstaves	0 0 5½	– 5 –½	
„ Castings, metal	0 0 15¾	– 13 5½	
„ Hoods, copper	0 2 17	4 11 3	
„ Rivets „	0 0 2¼	– 2 5¾	
„ Spelter	0 2 10	2 19 1½	
„ Tin, block, prepared	0 1 3	1 13 5¾	
„ Borax	0 1 7	1 4 9½	
„ Sundries	– –	14 7 –¼	
			227 19 6
„ Labour	– –	301 4 3½	301 4 3½
„ General expenditure	– –	25 2 8	25 2 8
„ Per-centage on cost of produce	– –	50 4 1¾	50 4 1¾
		Total £.	604 10 7¼

SHEERNESS. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt.qrs.lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Brackets, brass, for tables	0 0 10¼	– 2 1 per lb.	1 1 6	– 2 1 per lb.	1 1 6	—	—
„ Cisterns, copper, mast step	0 0 3¼	– 2 10¾ „	– 9 4¾	– 2 10¾ „	– 9 4¾	—	—
„ Head-shoots, copper	17 3 20	– 1 10¼ „	190 17 1½	– 1 10¼ „	190 17 1½	—	—
„ Hoods, copper, boats' hearths	0 1 2	– 2 –¼ „	3 – 7¼	– 2 –¼ „	3 – 7¼	—	—
„ Scupper-pipes, copper	0 1 23	– 3 10 „	9 15 5¼	– 3 10 „	9 15 5¼	—	—
„ Reflectors, copper	0 0 16	– 4 6 „	3 12 11½	– 4 6 „	3 12 11½	—	—
„ Pipes, copper, ventilating	9 0 16	– 2 – „	102 16 –	– 2 – „	102 16 –	—	—
„ Lumps „	0 1 14¼	– 4 2 „	8 16 –¼	– 4 2 „	8 16 –¼	—	—
„ Repairs	– –	– – –	231 16 7	– – –	231 16 7	—	—
„ Returns	– –	– – –	52 4 11¾	– – –	52 4 11¾	—	—
	Total £.		604 10 7¼	£.	604 10 7¼		

LOCKSMITHS AND BRAZIERS—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand	- - -	4 1 6	
„ Copper sheet, braziers'	37 2 16¾	197 11 11	
	No.		
„ Horns for lanterns	450	2 12 9	
	Cwt. qrs. lbs.		
„ Leather	0 0 20¾	1 18 –	
	No.		
„ Lenses, glass, for lamps	18	13 17 –	
	Cwt. qrs. lbs.		
„ Metal, sheet, Muntz's	0 1 17½	1 16 10	
„ Pipes, copper	1 0 22½	7 8 6	
	No.		
„ Plates, tin	270	5 13 8	
	Cwt. qrs. lbs.		
„ Solder	0 1 26½	1 18 4	
„ Tin, grain	1 1 23¾	8 16 3	
„ Sundries	- -	13 10 10	
			259 5 7
„ Labour	- -	157 15 10	157 15 10
„ General expenditure	- -	35 4 2	35 4 2
„ Per-centage on cost of produce	- -	41 4 9	41 4 9
	Total - - - £.		493 10 4

PORTSMOUTH. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Basins, wash, sterling metal	0 0 18	– 1 10½ per lb.	1 13 9	– 1 10½ per lb.	1 13 9	—	—
„ Bailers, copper, boats'	0 0 5¾	– 3 11¼ „	1 2 8	– 3 11¼ „	1 2 8	—	—
	No.						
„ Blower, tin	1	– 10 4 each	– 10 4	– 10 4 each	– 10 4	—	—
	Cwt. qrs. lbs.						
„ Cisterns, copper, of sorts	8 1 3	– 1 8¾ per lb.	80 2 3	– 1 8¾ per lb.	80 2 3	—	—
„ „ zinc, wash	0 1 1	– – 10¼ „	1 4 9	– – 10¼ „	1 4 9	—	—
	No.						
„ Dishes, tin, baking	6	– 2 7½ each	– 15 9	– 2 7½ each	– 15 9	—	—
	Cwt. qrs. lbs.						
„ Domes, copper, bittacle	0 1 15	– 3 – per lb.	6 9 –	– 3 – per lb.	6 9 –	—	—
„ Elbows, „ and Muntz's metal	0 0 26½	– 1 6½ „	2 1 1	– 1 6½ „	2 1 1	—	—
„ „ flanges, and hoods	4 1 0½	– 1 6 „	35 14 9	– 1 7½ „	38 14 4	– – –	2 19 7
„ Funnels, of sorts	13 2 20¾	– 1 4¾ „	107 3 3	– 1 3¾ „	100 18 10	6 4 5	—
„ Flanges „	0 1 14¼	– 1 7¼ „	3 7 2	– 1 7½ „	3 8 7	– –	– 1 5
„ Frames, copper, bittacle	0 0 4	– 3 6½ „	– 14 2	– 2 4 „	– 9 6	– 4 8	—
„ Forelocks „	0 0 4¾	– 2 6 „	– 11 10	– 2 3 „	– 10 8	– 1 2	—
„ Hoods „	0 1 14	– – –	3 15 1	– 1 7½ „	3 8 3	– 6 10	—
	No.						
„ Lanterns, tin, poop	3	4 2 1¾ each	12 6 5	5 – – each	15 – –	– –	2 13 7
„ Lamps, tin	2	– 15 5½ „	1 10 11	– 15 5½ „	1 10 11	—	—
	Cwt. qrs. lbs.						
„ Pans, copper, drip	1 3 18½	– 2 5 per lb.	26 – 10	– 2 5 per lb.	26 – 10	—	—
	No.						
„ „ tin, oil	5	– 6 6 each	1 12 6	– 6 6 each	1 12 6	—	—
„ „ Muntz's metal, dust	1	– 14 4 „	– 14 4	– 14 4 „	– 14 4	—	—
	Cwt. qrs. lbs.						
„ „ „ „ ash	0 0 12	– 2 1¼ per lb.	1 5 3	– 2 1¼ per lb.	1 5 3	—	—
„ Pipes, copper, stove	0 1 22	– 2 2¼ „	5 9 4	– 2 2¼ „	5 9 4	—	—
„ Reflectors, copper, lamp	0 1 20	– 2 4½ „	5 14 –	– 2 4½ „	5 14 –	—	—
„ Stays, iron, for cabin funnel	0 1 3¾	– – 7 „	– 18 6	– – 7 „	– 18 6	—	—
„ Shades, copper, bittacle	0 0 8¾	– 1 6 „	– 13 1	– 1 1 „	– 9 6	– 3 7	—
„ Solder, soft	0 3 14¾	– – 11 „	4 10 6	– – 6½ „	2 13 6	1 17 –	—
„ Repairs	- - -	- - -	147 11 1	- - -	147 11 1	—	—
„ Work in hand	- - -	- - -	5 3 11	- - -	5 3 11	—	—
„ Returns	- - -	- - -	34 13 10	- - -	34 13 10	—	—
	Total - - - £.		493 10 4	£.	490 7 3	8 17 8	5 14 7
			490 7 3			5 14 7	
Difference—Cost of Manufacture in Excess of Rate Book Value - - - - -	- - - £.		3 3 1		£.	3 3 1	

LOCKSMITHS AND BRAZIERS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	Yards.	£. s. d.	£. s. d.
To Stock in hand	- -	- 13 3	
„ Chain, brass	21	- 12 3	
	No.		
„ Eyes, brass, small	174	- 3 4¾	
„ „ iron	135	- 1 4¾	
„ Copper sheet, braziers'	- -	- - 5½	
	Cwt. qrs. lbs.		
„ „ boltstaves	- - 2¼	- 2 -¾	
„ Brass plate and wire	- 1 5	- 17 -	
	No.		
„ Keys, of sorts	883	10 9 3	
„ Nails, iron	- -	- 1 6¾	
„ Knobs, brass	27	- 10 6½	
„ Sundries	- -	- 4 9	
			13 15 11
„ Labour	- -	82 8 2	82 8 2
„ General expenditure	- -	11 11 9	11 11 9
„ Per-centage on cost of produce	- -	10 14 5	10 14 5
		Total £.	118 10 3

DEVONPORT. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Plates, brass, for castors to tables	36	- - 5½ each	- 16 -	- - 5½ each	- 16 -	—	—
„ copper, for bittacles	104	- - 2¼ „	1 - 6½	- - 2¼ „	1 - 6½	—	—
	Sets.						
„ Hangings, brass, for tables	5	- 4 8¾ set	1 3 8½	- 4 8¾ set	1 3 8½	—	—
„ Repairs	-	- - -	114 17 -	- - -	114 17 -	—	—
„ Stock in hand	-	- - -	- 10 6¼	- - -	- 10 6¼	—	—
„ Returns	-	- - -	- 2 6	- - -	- 2 6	—	—
		Total £.	118 10 3	£.	118 10 3		

COOPERS.

WOOLWICH. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Labour	9 8 –	9 8 –
,, General expenditure	– 4 7	– 4 7
,, Per-centage on cost of produce	– 19 3	– 19 3
Total £.		10 11 10

WOOLWICH. *Cr.*

DESCRIPTION.	Quantity.	COST.		RATE BOOK.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Rate.	Value.	Rate.	Value.		
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Casks, iron-bound, repaired	70	– – –	10 11 10	– – –	10 11 10	—	—
Total £.			10 11 10		10 11 10		

SHEERNESS. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	No.	£. s. d.	£. s. d.
To Hoops, windsail	6	– 6 –	
,, Bails, pail	3	– – 9	
,, Casks, wood, iron-bound	2	1 – 10	
,, Staves, wood, old	– –	– 7 9	
,, Hoop iron	– –	– 2 – ½	
,, Tacks, copper	– –	– – 5	
,, Returns, old iron	– –	– – 10	
,, Paint	– –	– – 9	
			1 19 4½
,, Labour	– –	1 8 9	1 8 9
,, General expenditure	– –	– 1 2	– 1 2
,, Per-centage on cost of produce	– –	– 6 8¼	– 6 8¼
Total £.			3 15 11¾

SHEERNESS. *Cr.*

DESCRIPTION.	Quantity.	COST.		RATE BOOK.		Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
		Rate.	Value.	Rate.	Value.		
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Pails, wood, large	2	– 7 10 each	– 15 8	– 7 10 each	– 15 8	—	—
,, ,, ,, small	1	– 3 4½ ,,	– 3 4½	– 3 4½ ,,	– 3 4½	—	—
,, Tubs, water, large	1	– 16 2½ ,,	– 16 2½	– 16 2½ ,,	– 16 2½	—	—
,, ,, ,, small	1	– 11 7½ ,,	– 11 7½	– 11 7½ ,,	– 11 7½	—	—
,, ,, kale	1	– 5 2½ ,,	– 5 2½	– 5 2½ ,,	– 5 2½	—	—
,, Repairs	–	– – –	1 3 –¾	– – –	1 3 –¾	—	—
,, Returns	–	– – –	– – 10	– – –	– – 10	—	—
Total £.			3 15 11¾		3 15 11¾		

COOPERS—*continued.*

DEVONPORT. *Dr.*

DESCRIPTION.	Quantity.	Value.	Total.
	No.	£. s. d.	£. s. d.
To Casks, iron-bound	1	– 6 4	
	Lbs.		
„ Forgings, iron	6	– 1 10½	
„ Rivets, nails, &c.		1 4 7½	
	Ft.		
„ Timber materials	483	3 19 2	
			5 12 –
„ Labour		24 1 11	24 1 11
„ General expenditure		– 9 3	– 9 3
„ Per-centage on cost of produce		3 – 4	3 – 4
		Total £.	33 3 6

DEVONPORT. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Tubs, oval	2	– 4 7 each	– 9 2	– 4 7 each	– 9 2	—	—
„ Pails, wood	2	– 2 1½ „	– 4 3	– 2 1½ „	– 4 3	—	—
„ Altering casks	–	– – –	– 12 1	– – –	– 12 1	—	—
„ Repairs	–	– – –	31 18 –	– – –	31 18 –	—	—
		Total £.	33 3 6	£.	33 3 6		

PEMBROKE. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Materials	6 6 9	6 6 9
„ Labour	4 18 3	4 18 3
„ General expenditure	– 11 3	– 11 3
„ Per centage on cost of produce	1 3 7	1 3 7
	Total £.	12 19 10

PEMBROKE. *Cr.*

DESCRIPTION.	Quantity.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Buoys, can, 7 ft. long, 5 ft. diameter	1	11 14 6 each	11 14 6	11 14 6 each	11 14 6	—	—
„ Buckets, wood, single	3	– 4 2¾ „	1 5 4	– 4 2¾ „	1 5 4	—	—
		Total £.	12 19 10	£.	12 19 10		

ABSTRACT

OF THE

COST OF MANUFACTURES AT HER MAJESTY'S STEAM FACTORIES,

TOGETHER WITH THEIR VALUE AS PER RATE BOOK,

For the Year 1863-64.

ABSTRACT of the Cost of Manufactures at Her Majesty's Steam

WOOLWICH. - - - - - - -

FACTORY WORKSHOPS.	DEBTOR.				
	Page.	Materials.	Labour.	Incidental Expenses, including Coals, Coke, and Petty Stores.	Total.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brass Foundry - - - - - -	244	4,334 11 7	750 19 3	272 11 6	5,358 2 4
Coppersmiths' Shop - - - - - -	248	2,655 18 -	1,578 19 2	216 3 6	4,451 - 8
Iron Foundry - - - - - - -	252	1,549 1 7	1,354 - 10	586 12 8	3,489 15 1
Engine Smithery - - - - - -	256	1,356 19 8	2,076 10 11	777 2 8	4,210 13 3
Boiler Smithery - - - - - -	260	540 3 11	962 1 -	248 11 6	1,750 16 5
Steam Hammer (Engine Smithery) - -	-	—	—	—	—
Fitting Shop - - - - - -	-	—	—	—	—
Boiler Shop - - - - - - -	-	—	—	—	—
Boiler Department - - - - - -	-	—	—	—	—
Total - - - £.		10,436 14 9	6,722 11 2	2,101 1 10	19,260 7 9

SHEERNESS. - - - - - - -

FACTORY WORKSHOPS.	DEBTOR.				
	Page.	Materials.	Labour.	Incidental Expenses, including Coals, Coke, and Petty Stores.	Total.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brass Foundry - - - - - -	245	3,480 18 11	697 4 6	186 1 11	4,364 5 4
Coppersmiths' Shop - - - - - -	249	1,433 11 8	1,854 7 4	39 9 10	3,327 8 10
Iron Foundry - - - - - - -	253	1,075 19 3	816 8 3	142 11 8	2,034 19 2
Engine Smithery - - - - - -	257	1,175 13 3	1,884 13 7	503 18 11	3,564 5 9
Boiler Smithery - - - - - -	261	697 18 6	1,002 5 1	144 12 11	1,844 16 6
Steam Hammer (Engine Smithery) - -	264	1,032 14 1	395 12 9	509 3 8	1,937 10 6
Fitting Shop - - - - - - -	265	8,958 1 7	3,269 13 -	376 - 2	12,603 14 9
Boiler Shop - - - - - - -	266	3,727 2 9	593 - 6	66 8 5	4,386 11 8
Boiler Department - - - - - -	-	—	—	—	—
Total - - - £.		21,582 - -	10,513 5 -	1,968 7 6	34,063 12 6

FACTORIES, in the Year 1863-64, together with their Value as per Rate Book.

WOOLWICH.

CREDITOR.

Cost of Articles Made or Repaired.	Materials returned into Store.	Materials charged to Ships and Services.	Wages charged to Ships and Services.	Stock in Hand.	TOTAL.	Value as per Rate Book.	Cost in Excess of Rate Book.	Cost Less than Rate Book.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
5,313 6 4	44 16 –	- -	- -	- -	5,358 2 4	6,241 19 11	- -	883 17 7
2,838 1 2	413 12 1	127 11 9	1,071 15 8	- -	4,451 – 8	5,034 9 11	- -	583 9 3
3,278 9 10	211 5 3	- -	- -	- -	3,489 15 1	4,032 9 1	5 18 5	548 12 5
3,674 7 8	97 17 1	45 18 10	392 9 8	- -	4,210 13 3	3,886 5 –	722 18 7	398 10 4
1,361 18 2	44 16 9	103 16 6	240 5 –	- -	1,750 16 5	1,335 12 2	454 13 11	39 9 8
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
16,466 3 2	812 7 2	277 7 1	1,704 10 4	- -	19,260 7 9	20,530 16 1	1,183 10 11	2,453 19 3
						19,260 7 9		1,183 10 11
				DIFFERENCE—COST Less than Rate Book Value - - -	£.	1,270 8 4	£.	1,270 8 4

SHEERNESS.

CREDITOR.

Cost of Articles Made or Repaired.	Materials returned into Store.	Materials charged to Ships and Services.	Wages charged to Ships and Services.	Stock in Hand.	TOTAL.	Value as per Rate Book.	Cost in Excess of Rate Book.	Cost Less than Rate Book.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
4,364 5 4	- -	- -	- -	- -	4,364 5 4	4,344 16 10	24 17 1	5 8 7
1,355 16 10	223 10 9	277 13 –	1,470 8 3	- -	3,327 8 10	3,401 6 7	1 13 9	75 11 6
1,954 15 11	80 3 3	- -	- -	- -	2,034 19 2	2,166 3 –	52 15 7	183 19 5
2,648 – 5	131 19 1	45 1 11	739 4 4	- -	3,564 5 9	3,414 9 7	150 12 2	– 16 –
1,395 10 4	54 10 5	77 6 8	317 9 1	- -	1,844 16 6	2,001 5 4	5 1 6	161 10 4
1,778 12 7	49 16 8	75 10 10	33 10 5	- -	1,937 10 6	1,958 9 2	89 4 –	110 2 8
7,320 8 6	265 5 4	- -	- -	5,018 – 11	12,603 14 9	12,320 11 2	335 6 4	52 2 9
3,535 10 10	172 16 3	- -	- -	678 4 7	4,386 11 8	4,279 4 –	107 7 8	—
—	—	—	—	—	—	—	—	—
24,353 – 9	978 1 9	475 12 5	2,560 12 1	5,696 5 6	34,063 12 6	33,886 5 8	766 18 1	589 11 3
					33,886 5 8		589 11 3	
				DIFFERENCE—Cost in Excess of Rate Book Value - - - £.	177 6 10	£.	177 6 10	

ABSTRACT of the Cost of Manufactures at Her Majesty's Steam Factories,

PORTSMOUTH.

FACTORY WORKSHOPS.	DEBTOR. Page.	Materials.	Labour.	Incidental Expenses, including Coals, Coke, and Petty Stores.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
BRASS FOUNDRY	246	19,522 11 5	1,180 11 8	1,310 8 11	22,013 12 –
COPPERSMITHS' SHOP	250	1,643 14 10	2,245 17 2	270 10 2	4,160 2 2
IRON FOUNDRY	254	1,812 11 3	1,479 16 5	1,352 – 3	4,644 7 11
ENGINE SMITHERY	258	2,059 8 –	2,665 14 9	772 14 8	5,497 17 5
BOILER SMITHERY	262	2,138 9 6	2,716 1 7	384 13 2	5,239 4 3
STEAM HAMMER (ENGINE SMITHERY)	—	—	—	—	—
FITTING SHOP	—	—	—	—	—
BOILER SHOP	—	—	—	—	—
BOILER DEPARTMENT	267	1,818 18 9	731 5 2	208 14 7	2,758 18 6
TOTAL £.		28,995 13	11,019 6 9	4,299 1 9	44,314 2 3

KEYHAM.

FACTORY WORKSHOPS.	DEBTOR. Page.	Materials.	Labour.	Incidental Expenses, including Coals, Coke, and Petty Stores.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
BRASS FOUNDRY	247	6,898 9 9	772 11 5	250 – –	7,921 1 2
COPPERSMITHS' SHOP	251	1,952 15 7	1,160 17 3	55 19 9	3,169 12 7
IRON FOUNDRY	255	1,224 8 1	1,099 18 –	437 4 5	2,761 10 6
ENGINE SMITHERY	259	4,644 14 10	1,954 15 –	760 16 1	7,360 5 11
BOILER SMITHERY	263	2,682 17 9	1,548 11 1	320 5 7	4,551 14 5
STEAM HAMMER (ENGINE SMITHERY)	—	- - -	- - -	- - -	- - -
FITTING SHOP	—	- - -	- - -	- - -	- - -
BOILER SHOP	—	- - -	- - -	- - -	- - -
BOILER DEPARTMENT	268	3,355 1 3	1,257 11 7	373 8 –	4,986 – 10
TOTAL £.		20,758 7 3	7,794 4 4	2,197 13 10	30,750 5 5

in the Year 1863-64, together with their Value as per Rate Book—*continued.*

PORTSMOUTH.

CREDITOR.

Cost of Articles Made or Repaired.	Materials returned into Store.	Materials charged to Ships and Services.	Wages charged to Ships and Services.	Stock in Hand.	Total.	Value as per Rate Book.	Cost in Excess of Rate Book.	Cost Less than Rate Book.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
21,667 5 9	- - -	- - -	- - -	346 6 3	22,013 12 -	25,303 4 9	- - -	3,289 12 9
1,087 3 10	341 15 1	770 14 2	1,960 9 1	- - -	4,160 2 2	4,263 7 11	- - -	103 5 9
4,592 3 2	- - -	- - -	- - -	52 4 9	4,644 7 11	5,781 14 -	- - -	1,137 6 1
3,892 14 6	165 15 7	297 3 7	936 7 2	205 16 7	5,497 17 5	6,305 18 6	4 19 -	813 - 1
3,428 - 4	56 4 1	296 13 3	1,243 14 2	214 12 5	5,239 4 3	6,000 - 1	- - -	760 15 10
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
2,758 18 6	- - -	- - -	- - -	- - -	2,758 18 6	2,758 18 6	—	—
37,426 6 1	563 14 9	1,364 11 -	4,140 10 5	819 - -	44,314 2 3	50,413 3 9	4 19 -	6,104 -
						44,314 2 3		4 19 -
				Difference—Cost Less than Rate Book Value - - - £.		6,099 1 6	£.	6,099 1 6

KEYHAM.

CREDITOR.

Cost of Articles Made or Repaired.	Materials returned into Store.	Materials charged to Ships and Services.	Wages charged to Ships and Services.	Stock in Hand.	Total.	Value as per Rate Book.	Cost in Excess of Rate Book.	Cost Less than Rate Book.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
7,704 13 3	60 - 10	- -	- -	156 7 1	7,921 1 2	10,324 10 11	6 18 6	2,410 8 3
2,094 17 6	174 13 8	- -	839 11 1	60 10 4	3,169 12 7	3,328 10 -	- -	158 17 5
2,740 12 4	- -	- -	- -	20 18 2	2,761 10 6	3,193 8 9	19 - 5	450 18 8
4,689 13 9	477 3 8	115 9 5	214 6 7	1,863 12 6	7,360 5 11	7,272 18 -	245 12 4	158 4 5
3,781 7 1	147 - 2	31 3 7	319 9 5	272 14 2	4,551 14 5	4,592 14 1	177 15 11	218 15 7
- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -
4,986 - 10	- -	- -	- -	- -	4,986 - 10	4,986 - 10	- -	- -
25,997 4 9	858 18 4	146 13 -	1,373 7 1	2,374 2 3	30,750 5 5	33,698 2 7	449 7 2	3,397 4 4
						30,750 5 5		449 7 2
				Difference—Cost Less than Rate Book Value - - - £.		2,947 17 2	£.	2,947 17 2

GRAND TOTAL.

As per Manufacturing Accounts.	As per Rate Book.	Cost in Excess of Rate Book.	Cost Less than Rate Book.
£. s. d.	£. s. d.	£. s. d.	£. s. d.
39,657 - 10	46,214 12 5	- -	6,557 11 7
15,108 4 3	16,027 14 5	- -	919 10 2
12,930 12 8	15,173 14 10	- -	2,243 2 2
20,633 2 4	20,879 11 1	- -	246 8 9
13,386 11 7	13,929 11 8	- -	543 - 1
1,937 10 6	1,958 9 2	- -	20 18 8
12,603 14 9	12,320 11 2	283 3 7	—
4,386 11 8	4,279 4 -	107 7 8	—
7,744 19 4	7,744 19 4	—	—
128,388 7 11	138,528 8 1	390 11 3	10,530 11 5
	128,388 7 11		390 11 3
Total Difference—Total Cost Less than Rate Book Value - - - £.	10,140 - 2	£.	10,140 - 2

J. BEEBY, Accountant General of the Navy.

BALANCE SHEETS

SHOWING THE

COST OF MANUFACTURING AND REPAIRING ARTICLES

IN THE SEVERAL STEAM FACTORIES,

For the Year 1863-64.

BALANCE SHEETS

SHOWING THE

COST OF MANUFACTURING AND REPAIRING ARTICLES IN THE SEVERAL STEAM FACTORIES,

FOR THE YEAR 1863-64.

BRASS FOUNDRIES.

WOOLWICH. *Dr.*

DESCRIPTION.	Weight.	Value.	TOTAL.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Brass, old	48 15 1 9⅗	2,748 12 9	
„ „ „ tubings and borings	0 12 2 19	35 9 6	
„ Copper, old	13 18 3 23½	1,106 10 8	
„ „ new, cake	2 15 2 3⅘	265 13 –	
„ Metal, white	0 0 3 26	4 11 8	
„ Tin, in blocks and bars	1 3 0 3½	137 4 3	
„ Zinc	0 14 1 18¼	18 3 8	
„ Copper, old, for spelter	0 3 2 0	13 17 8	
„ Zinc „ „	0 3 2 0	4 8 5	
TOTAL	68 7 3 19¼	- - -	4,334 11 7
To Coke, for melting	76 11 1 0	88 2 1	
„ Coals	1 18 3 0	1 8 11	
TOTAL	78 10 0 0	- - -	89 11 –
To Incidental expenses—Sand, bricks, clay, &c.	- - -	183 – 6	183 – 6
„ Wages paid—Moulders, assistant moulders, labourers, and boys	- - -	750 19 3	750 19 3
TOTAL		£.	5,358 2 4

WOOLWICH. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Castings, brass	66 2 1 19	– – 8·572 per lb.	5,290 5 5	– – 10 per lb.	6,171 5 10	– –	881 – 5
„ Spelter solder	0 6 0 18¾	– – 8·008 „	23 – 11	– – 9 „	25 18 1	– –	2 17 2
„ Brass, old, returned into store	0 16 0 0	– – 6· „	44 16 –	– – 6 „	44 16 –	—	—
„ Loss of metal on brass castings—1·701 lbs. per cent.	1 2 2 0¼	—	—	—	—	—	—
„ Loss of metal on spelter solder—13·500 lbs. per cent.	0 0 3 9¼	—	—	—	—	—	—
TOTAL *Tons*	68 7 3 19¼	£.	5,358 2 4		6,241 19 11 5,358 2 4	—	—
Difference—Cost of Manufacture Less than Rate Book Value		£.			883 17 7	– –	883 17 7

BRASS FOUNDRIES—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Brass, old	30 16 1 22	1,726 1 2	
„ „ dust, and ingots from dust	6 2 0 25	242 18 6	
„ Copper, old	16 3 1 10	1,282 14 7	
„ Tin, block	0 18 3 23	112 15 2	
„ „ old	0 10 1 22	46 12 9	
„ Zinc, cake	2 0 3 13	51 11 10	
„ „ old	1 9 0 0	18 4 11	
Total	58 1 1 3	- - -	3,480 18 11
„ Coke	90 9 3 0	98 15 9	98 15 9
„ Incidental expenses	- - -	87 6 2	87 6 2
„ Wages paid—Moulders, assistant moulders, labourers, and boys	- - -	697 4 6	697 4 6
Total £.			4,364 5 4

SHEERNESS. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Castings, brass, loam and flask, under 28 lbs.	25 7 3 0	- - 9·056 per lb.	2,145 17 11	- - 9 per lb.	2,132 11 -	13 6 11	—
„ Castings, brass, loam and flask, 28 lbs. and above	28 4 3 15	- - 7·994 „	2,107 9 2	- - 8 „	2,108 18 -	- -	1 8 10
„ Castings, tin	0 14 0 3	- 1 2·008 „	91 13 11	- 1 -¼ „	80 3 9	11 10 2	—
„ „ zinc, ingots	1 7 2 0	- 13 11·709 per cwt.	19 4 4	- 16 10½ per cwt.	23 4 1	- -	3 19 9
„ Loss on brass and tin castings—4·029 per cent.	2 5 2 13	—	—	—	—	—	—
„ Loss on zinc castings—5·172 per cent.	0 1 2 0	—	—	—	—	—	—
Total - - *Tons*	58 1 1 3	- - £.	4,364 5 4	- - -	4,344 16 10	24 17 1	5 8 7
			4,344 16 10			5 8 7	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	19 8 6	- - -	- -	19 8 6	

BRASS FOUNDRIES—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Stock in hand, brass, &c.	11 17 1 25	818 4 4	
„ „ zinc	0 2 2 16	3 6 9	
„ „ lead	0 1 1 20	1 6 2	
„ Brass, ingots	53 14 1 23	3,653 2 10	
„ „ old	128 2 2 5	7,175 2 6	
„ „ „ dust, for melting into ingots	45 17 1 6	2,568 9 –	
„ „ „ tubes	36 3 2 6	2,025 19 –	
„ Copper, old	32 5 2 5	2,560 12 11	
„ Tin	3 18 0 18	466 13 8	
„ Zinc, in cake	1 8 1 5	35 14 5	
„ „ old	0 5 3 21	2 4 6	
„ Lead, old	11 11 0 2	211 15 4	
Total	325 8 1 12	– – –	19,522 11 5
To Incidental expenses	– – –	1,310 8 11	1,310 8 11
„ Wages paid—Moulders, assistant moulders, labourers, and boys	– – –	1,180 11 8	1,180 11 8
		Total £.	22,013 12 –

PORTSMOUTH. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£ s. d.	£. s. d.	£. s. d.	£. s. d.
By Castings, brass, loam and dry sand	18 7 0 10	– – 9 per lb.	1,541 18 10	– – 10½ per lb.	1,798 14 9	– –	256 15 11
„ Castings, brass, flask, under 28 lbs.	74 4 0 7½	– – 8¾ „	6,060 11 11	– – 10¼ „	7,098 15 9	– –	1,038 3 10
„ Castings, brass, flask, 28 lbs. and above	101 7 2 0	– – 8¼ „	7,806 14 2	– – 9¼ „	9,225 2 6	– –	1,418 8 4
„ Castings, brass, stereotype, under 28 lbs.	17 16 3 25½	– – 8¼ „	1,374 10 3	– – 10¼ „	1,707 10 10	– –	333 – 7
„ Castings, ingots	71 9 3 12	3 4 8 per cwt.	4,623 14 1	3 8 – per cwt.	4,861 10 3	– –	237 16 2
„ „ zinc	1 3 0 12½	– – 2¾ per lb.	29 13 2	– – 3¼ per lb.	35 1 1	– –	5 7 11
„ „ lead	10 19 0 23	– – 2¼ „	230 3 4	– – 2½ „	230 3 4	—	—
„ Stock in hand, brass	5 9 3 7	– – –	341 6 –	– – –	341 6 –	—	—
„ „ zinc	0 1 1 20	– – –	1 16 1	– – –	1 16 1	—	—
„ „ lead	0 3 2 0	– – –	3 4 2	– – –	3 4 2	—	—
„ Loss of metal on brass and zinc castings, at the rate of 5·86 per cent.	13 5 0 7½	—	—	—	—	—	—
„ Loss of metal on brass ingots —12·859 per cent.	10 11 0 0	—	—	—	—	—	—
„ Loss of metal on lead castings—4·255 per cent.	0 9 2 27	—	—	—	—	—	—
Total *Tons*	325 8 1 12	– – – £.	22,013 12 –	– – –	25,303 4 9		
					22,013 12 –		
Difference—Cost of Manufacture Less than Rate Book Value					3,289 12 9	– –	3,289 12 9

BRASS FOUNDRIES—*continued.*

KEYHAM. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Brass, old	56 7 0 19	3,156 1 6	
„ „ ingot	6 6 0 26	429 3 9	
„ Copper, old	31 13 0 5	2,511 1 6	
„ Tin, block	1 15 2 25½	212 11 8	
„ Zinc	13 14 1 8½	346 6 8	
„ Lead, old	13 5 1 11	243 4 8	
Total	123 1 3 11	- - -	6,898 9 9
To Coals, for melting	13 13 3 0	9 4 9	
„ Coke „	79 11 0 0	109 7 9	
Total	93 4 3 0	- - -	118 12 6
To Incidental expenses	- - -	131 7 6	131 7 6
„ Wages paid—Moulders, assistant moulders, labourers, and boys	- - -	772 11 5	772 11 5
		Total £.	7,921 1 2

KEYHAM. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Castings, brass, loam	20 15 0 23	- - 7·200 per lb.	1,395 19 9	- - 10½ per lb.	2,034 10 1	- -	638 10 4
„ Castings, brass, flask, under 28 lbs.	29 5 0 18¾	- - 7·998 „	2,185 9 8	- - 10¼ „	2,799 1 3	- -	613 11 7
„ Castings, brass, flask, 28 lbs. and above	54 17 0 27	- - 7·483 „	3,834 2 7	- - 9¾ „	4,992 8 11	- -	1,158 6 4
„ Castings, lead	12 16 1 27	- - 2·415 „	289 1 3	- - 2¼ „	282 2 9	6 18 6	—
„ Returns, copper, old	0 7 1 3	- - -	28 17 3	- - -	28 17 3	—	—
„ „ zinc	1 4 2 22	- - -	31 3 7	- - -	31 3 7	—	—
„ Stock in hand, brass, old	2 0 1 9	- - -	112 18 6	- - -	112 18 6	—	—
„ „ „ copper „	0 10 1 5	- - -	40 16 8	- - -	40 16 8	—	—
„ „ „ lead „	0 2 3 9	- - -	2 11 11	- - -	2 11 11	—	—
„ Loss of metal on brass, at the rate of ·776 per cent.	0 16 1 4¼	—	—	—	—	—	—
„ Loss on lead, at the rate of 2·349 per cent.	0 6 0 3	—	—	—	—	—	—
Total *Tons*	123 1 3 11	- - £.	7,921 1 2	- - -	10,324 10 11	6 18 6	2,410 8 3
					7,921 1 2		6 18 6
Difference—Cost of Manufacture Less than Rate Book Value					2,403 9 9	- -	2,403 9 9

COPPERSMITHS' SHOPS.

WOOLWICH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Copper sheets	10 11 1 27¾	1,109 4 6	
„ „ pipes, &c.	8 13 2 23½	1,065 15 1	
„ Brass castings	3 8 0 22¼	322 17 5	
„ „ sheet, wire, tubes, &c.	0 16 1 11½	85 3 6	
„ „ old	0 5 0 13¼	14 6 7	
„ Lead pipe	0 4 3 20	6 15 6	
„ Spelter, tin, &c.	0 11 3 14½	51 15 3	
Total	24 11 2 20¾	- - -	2,655 18 -
To Coke	59 12 3 0	68 12 10	—
„ Coals	12 2 0 0	9 - 4	—
Total	71 14 3 0	- - -	77 13 2
To Incidental expenses	- - -	138 10 4	138 10 4
„ Wages paid—Coppersmiths, assistant coppersmiths, labourers, and boys	- - -	1,578 19 2	1,578 19 2
		Total £.	4,451 - 8

WOOLWICH. *Cr.*

DESCRIPTION.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By New copper work	18 6 2 10¼	- 1 4·589 per lb.	2,838 1 2	- 1 8 per lb.	3,421 10 5	- -	583 9 3
„ Copper, brass, lead, &c., used on repairs, and charged to ships and services	1 9 3 22¼	- - -	127 11 9	- - -	127 11 9	—	—
„ Copper old, &c., returned into store	4 12 2 11½	- - -	413 12 1	- - -	413 12 1	—	—
„ Loss of metal on manufacture—0·693 lb. per cent.	0 2 2 4¾	—	—	—	—	—	—
„ Wages paid on repairs, and charged to ships and services	- - -	- - -	1,071 15 8	- - -	1,071 15 8	—	—
Total *Tons*	24 11 2 20¾	- - - £.	4,451 - 8	- - -	5,034 9 11		
					4,451 - 8		
Difference—Cost of Manufacture Less than Rate Book Value					583 9 3	- -	583 9 3

COPPERSMITHS' SHOPS—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Copper sheets	8 17 1 19	931 8 10	
,, ,, flanges	4 6 1 12	359 2 7	
,, ,, boltstaves	0 0 3 13	4 8 7	
,, ,, old	0 10 0 8	39 19 –	
,, Spelter	0 5 2 19	22 10 –	
,, Tin, block and bar	0 6 3 0	40 4 –	
,, Lead, old	0 2 2 2	2 6 2	
,, Sundry metal articles from store	0 5 0 2	33 12 6	
Total	14 14 2 19	– – –	1,433 11 8
To Coals	6 6 1 0	4 4 8	
,, Coke	10 9 1 0	10 18 –	
Total	16 15 2 0	– – –	15 2
To Incidental expenses	– – –	24 7 2	24 7 2
,, Wages paid—Coppersmiths, assistant coppersmiths, labourers, and boys, on conversion	– – –	383 19 1	
,, ,, ,, Repairs, and charged to ships and services	– – –	1,470 8 3	1,854 7 4
		Total £.	3,327 8 10

SHEERNESS. *Cr.*

DESCRIPTION.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By New copper work	7 18 0 14	– 1 5,235 per lb.	1,271 16 3	– 1 6¼ per lb.	1,346 13 11	– –	74 17 8
,, ,, ,, pipes, wrought	0 2 3 21	– 1 2·246 ,,	19 10 7	– 1 2¾ ,,	20 4 5	– –	– 13 10
,, ,, ,, savealls	0 3 1 2	– 1 6·210 ,,	27 15 5	– 1 6 ,,	27 9 –	– 6 5	—
,, Brass, covers for gauges	0 0 0 16	– 4 8·687 ,,	3 15 7	– 3 6 ,,	2 16 –	– 19 7	—
,, ,, tubes for distilling	0 0 2 0	– 1 1·392 ,,	3 2 6	– 1 1½ ,,	3 2 6	—	—
,, Solder, soft	0 7 0 1	– – 9·118 ,,	29 16 6	– – 9 ,,	29 8 9	– 7 9	—
By Copper, &c., used on repairs, and charged to ships and services	3 4 0 24	– – –	277 13 –	– – –	277 13 –	—	—
,, Copper returned into store, new	0 2 0 3	– – –	9 11 2	– – –	9 11 2	—	—
,, Copper returned into store, old, &c.	2 10 3 5	– – –	201 9 6	– – –	201 9 6	—	—
,, Brass and tin returned into store	0 2 0 20	– – –	12 10 1	– – –	12 10 1	—	—
,, Loss of metal on manufacture, at the rate of 1·967 per cent.	0 3 1 25	—	—	—	—	—	—
,, Wages paid on repairs, and charged to ships and services	– – –	– – –	1,470 8 3	– – –	1,470 8 3	—	—
Total *Tons*	14 14 2 19	– – £.	3,327 8 10	– – –	3,401 6 7	1 13 9	75 11 6
					3,327 8 10		1 13 9
Difference—Cost of Manufacture Less than Rate Book Value £.					73 17 9	– –	73 17 9

COPPERSMITHS' SHOPS—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Stock in hand	2 9 3 20	252 11 11	
„ Castings, copper	4 7 3 19¼	419 19 3	
„ Copper rivets	0 0 2 20	4 13 3	
„ „ sheet	8 2 1 0¼	851 16 4	
„ Metal (Muntz's)	0 11 3 8	53 15 9	
„ Spelter	0 8 2 14	34 4 4	
„ Tin, in bars	0 4 1 24	26 12 10	
„ Zinc	0 0 0 5	– 1 2	
Total	16 5 2 26½	– – –	1,643 14 10
„ Incidental expenses	– – –	270 10 2	270 10 2
„ Wages paid—Coppersmiths, assistant coppersmiths, labourers, and boys	– – –	2,245 17 2	2,245 17 2
		Total £.	4,160 2 2

PORTSMOUTH. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By New copper work	6 14 1 1$\frac{19}{28}$	– 1 5¼ per lb.	1,087 3 10	– 1 7 per lb.	1,190 9 7	– –	103 5 9
„ Copper castings and rivets, sheet metal (Muntz's), spelter, and tin, used on repairs, and charged to ships and services	5 8 2 22$\frac{3}{16}$	– – –	534 11 6	– – –	534 11 6	—	—
„ Copper old, &c., returned into store	3 16 1 20$\frac{4}{15}$	– – –	341 15 1	– – –	341 15 1	—	—
„ Loss of metal on manufacture, at the rate of 4·511 per cent.	0 6 1 10$\frac{7}{16}$	—	—	—	—	—	—
„ Wages paid on repairs, and charged to ships and services	– – –	– – –	1,960 9 1	– – –	1,960 9 1	—	—
„ Share of incidental expenses	– – –	– – –	236 2 8	– – –	236 2 8	—	—
Total *Tons*	16 5 2 26½	– – – £.	4,160 2 2	– – –	4,263 7 11		
					4,160 2 2		
Difference—Cost of Manufacture Less than Rate Book Value					103 5 9	– –	103 5 9

COPPERSMITHS' SHOPS—*continued.*

KEYHAM. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Copper sheet	18 9 2 21¾	1,940 17 10	
„ Spelter	0 2 3 9	11 17 9	
Total	18 12 2 2¾	- - -	1,952 15 7
„ Acid, sulphuric	0 3 0 22	2 16 4	
„ Borax	0 1 0 9	5 10 11	
„ Coke	19 17 1 0	27 6 3	
Total	20 1 2 3	- - -	35 13 6
„ Incidental expenses	- - -	20 6 3	20 6 3
„ Wages paid—Coppersmiths, assistant coppersmiths, labourers, and boys	- - -	1,160 17 3	1,160 17 3
		Total £.	3,169 12 7

KEYHAM. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By New copper work	15 13 3 8¼	- 1 2·304 per lb.	2,094 17 6	- 1 3¾ per lb.	2,253 14 11	- -	158 17 5
„ Stock in hand	0 11 2 3	- - -	60 10 4	- - -	60 10 4	—	—
„ Copper returned to store	2 3 3 7	- - -	174 13 8	- - -	174 13 8	—	—
„ Loss of metal on manufacture, being at the rate of 1·069 per cent.	0 3 1 12½	—	—	—	—	—	—
„ Wages paid on repairs, and charged to ships and services	- - -	- - -	839 11 1	- - -	839 11 1	—	—
Total *Tons*	18 12 2 2¾	- - - £.	3,169 12 7	- - -	3,328 10 -		
					3,169 12 7		
Difference—Cost of Manufacture Less than Rate Book Value					£. 158 17 5	- -	158 17 5

IRON FOUNDRIES.

WOOLWICH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron, pig, of sorts	181 18 0 2	670 17 –	
„ „ old, cast	303 13 2 21	759 6 7	
	485 11 2 23	– – –	1,430 3 7
To Brass, old	1 1 0 0	58 16 –	
„ Copper, old	0 1 0 0	3 19 4	
„ Tin, in block	0 0 0 12	– 12 9	
„ Lead, old	3 0 2 5	55 9 11	
			118 18 –
Total	489 14 1 12	– – –	1,549 1 7
To Coke, for melting	217 12 0 0	248 8 2	
„ Coals	1 6 2 0	– 19 7	
Total	218 18 2 0	– – –	249 7 9
To Incidental expenses	– – – –	337 4 11	337 4 11
„ Wages paid—Moulders, assistant moulders, and boys	– – – –	1,354 – 10	1,354 – 10
		Total £.	3,489 15 1

WOOLWICH. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	*s. d.*	£. s. d.	*s. d.*	£. s. d.	£. s. d.	£. s. d.
By Castings, iron	382 7 0 25¼	8 2·926 per cwt.	3,152 3 2	9 7½ per cwt.	3,680 4 6	– –	528 1 4
„ „ brass	0 17 3 26	– 7·301 per lb.	61 5 4	– 9¾ per lb.	81 16 5	– –	20 11 1
„ „ lead	2 13 3 2¼	– 2·593 „	65 1 4	– 2¼ „	59 2 11	5 18 5	—
„ Iron, old, returned into store	80 5 2 0	– – –	200 13 9	– – –	200 13 9	—	—
„ Brass „ ditto	0 2 1 14	– – –	6 13 –	– – –	6 13 –	—	—
„ Lead „ ditto	0 4 1 4	– – –	3 18 6	– – –	3 18 6	—	—
„ Loss of iron in casting, 6·000 lbs. per cent.	22 18 3 25¾	—	—	—	—	—	—
„ Loss of brass in casting, 9·731 lbs. per cent.	0 1 3 0	—	—	—	—	—	—
„ Loss of lead in casting, 4·628 lbs. per cent.	0 2 1 26¾	—	—	—	—	—	—
Total *Tons*	489 14 1 12	£.	3,489 15 1		4,032 9 1	5 18 5	548 12 5
					3,489 15 1		5 18 5
Difference—Cost of Manufacture Less than Rate Book Value		£.			542 14 –		542 14 –

IRON FOUNDRIES—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron, pig	61 8 0 0	235 4 1	
„ „ old, cast	117 1 0 16	292 12 10	
	178 9 0 16	- - -	527 16 11
To Brass, old, dust, &c.	9 3 1 1	359 12 10	
„ Copper, old	1 10 1 0	119 19 10	
„ Tin, block, &c.	0 2 1 22	14 6 8	
„ Zinc, cake	0 12 2 16	15 19 3	
„ Lead, old	2 1 2 18	38 3 9	
			548 2 4
Total	191 19 1 17	- - -	1,075 19 3
To Coke	50 8 3 0	52 10 9	52 10 9
„ Incidental expenses	- - - -	90 - 11	90 - 11
„ Wages paid—Moulders, assistant moulders, labourers, and boys	- - - -	816 8 3	816 8 3
		Total £.	2,034 19 2

SHEERNESS. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Castings, iron, loam and flask, under 28 lbs.	24 11 3 17	- 15 1·894 per cwt.	372 16 2	- 13 6 per cwt.	332 - 8	40 15 6	—
„ Castings, iron, flask, 28 lbs, and above	115 3 1 27	- 7 8·697 „	889 14 1	- 8 2 „	940 11 10	- -	50 17 9
„ Castings, iron, open	31 0 2 19	- 5 -528 „	156 10 8	- 5 1 „	157 15 -	- -	1 4 4
„ Castings, brass, loam and flask, under 28 lbs.	1 12 3 0	- - 6·796 per lb.	103 17 4	- - 9½ per lb.	145 3 10	- -	41 6 6
„ Castings, brass, flask, 28 lbs. and above	4 9 2 26	- - 6·337 „	265 7 11	- - 8½ „	355 18 9	- -	90 10 10
„ Castings, brass, ingots	2 12 2 21	- - 4·680 „	115 1 6	- - 4½ „	110 12 10	4 8 8	—
„ Castings, lead	1 19 3 12	- - 2·764 „	51 8 3	- - 2¼ „	43 16 10	7 11 5	—
„ Brass, &c., returned into store	1 10 0 16	- - - -	80 3 3	- - - -	80 3 3	—	—
„ Loss in melting :							
Iron, 4·288 per cent.	7 13 0 9	—	—	—	—	—	—
Brass, 11·525 per cent.	1 3 1 4	—	—	—	—	—	—
Lead, 4·329 per cent.	0 1 3 6	—	—	—	—	—	—
Total - - *Tons*	191 19 1 17	£.	2,034 19 2		2,166 3 -	52 15 7	183 19 5
					2,034 19 2		52 15 7
Difference—Cost of Manufacture Less than Rate Book Value - - - £.					131 3 10		131 3 10

IRON FOUNDRIES—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Stock in hand	25 17 2 25	78 15 2	
„ Iron, new pig	213 10 0 0	902 5 8	
„ „ old	332 12 0 21	831 10 5	
Total	571 19 3 18	- - -	1,812 11 3
To Incidental expenses	- - - -	1,352 - 3	1,352 - 3
„ Wages paid—Moulders, assistant moulders, labourers, and boys	- - - -	1,479 16 5	1,479 16 5
		Total £.	4,644 7 11

PORTSMOUTH. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Castings, iron, loam work	66 4 2 6	- 11 3 per cwt.	744 - 1	- 14 - per cwt.	927 3 9	- -	183 3 8
„ „ „ dry sand and flask work	446 1 2 21	- 8 4 „	3,712 2 1	- 10 3 „	4,572 7 4	- -	860 5 3
„ Castings, iron, open, sand	25 10 3 18	- 5 4 „	136 1 -	- 9 - „	229 18 2	- -	93 17 2
„ Stock in hand	16 2 2 23	- - -	52 4 9	- - -	52 4 9	—	—
„ Loss of iron, 3·147 per cent.	18 0 0 6	—	—	—	—	—	—
Total *Tons*	571 19 3 18	£.	4,644 7 11		5,781 14 -		
					4,644 7 11		
Difference—Cost of Manufacture Less than Rate Book Value £.					1,137 6 1		1,137 6 1

IRON FOUNDRIES—*continued.*

KEYHAM. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To New pig iron, Staffordshire	69 10 3 15	377 5 5	
„ „ „ „ Coltness	98 11 2 17	310 10 9	
„ „ „ „ Blænavon	50 11 1 0	283 1 11	
„ Iron, old, cast	101 8 0 0	253 10 –	
Total	320 1 3 4	– – –	1,224 8 1
„ Coke	117 5 3 0	161 4 4	161 4 4
To Incidental expenses	– – – –	276 – 1	276 – 1
„ Wages paid—Moulders, assistant moulders, labourers, and boys	– – – –	1,099 18 –	1,099 18 –
		Total £.	2,761 10 6

KEYHAM. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Castings, iron, loam	66 3 2 24	– 8 9·560 per cwt.	582 3 8	– 14 – per cwt.	926 12 –	– –	344 8 4
„ Castings, iron, flask, under 28 lbs.	9 14 0 4	– 12 2·528 „	118 9 3	– 10 3 „	99 8 10	19 – 5	—
„ Castings, iron, flask, 28 lbs. and above	186 6 1 9	– 10 –·216 „	1,866 10 9	– 10 3 „	1,909 14 10	– –	43 4 1
„ „ iron, open	26 6 0 12	– 6 7·120 „	173 8 8	– 9 – „	236 14 11	– –	63 6 3
„ Stock in hand	5 13 3 21	– – –	20 18 2	– – –	20 18 2	—	—
„ Loss of iron, 8·971 per cent.	25 17 2 18	—	—	—	—	—	—
Total *Tons*	320 1 3 4	£.	2,761 10 6		3,193 8 9	19 – 5	450 18 8
					2,761 10 6		19 – 5
Difference—Cost of Manufacture Less than Rate Book Value					£. 431 18 3		431 18 3

ENGINE SMITHERIES.

WOOLWICH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. grs. lbs.	£. s. d.	£. s. d.
To Iron, flat, common and re-manufactured	11 18 3 3	93 8 1	
„ „ boltstave, round	16 5 2 7	155 17 8	
„ „ „ square	19 9 1 22	186 10 –	
„ „ blooms, single	19 0 2 24	98 7 9	
„ „ „ double	32 8 0 3	197 15 9	
„ „ other sorts	0 7 3 15¾	7 17 2	
	99 10 1 18¾	– – –	739 16 5
To Steel, cast	1 1 0 22	39 16 –	
„ „ shear	0 14 1 5¼	25 10 –	
„ „ spring	0 4 2 13½	4 19 7	
„ „ cased	0 11 1 15¾	36 16 10	
„ „ other sorts	0 1 0 1	1 4 6	
	2 12 2 1½	– – –	108 6 11
To Copper, round and square	0 12 2 22¾	65 4 4	
			65 4 4
„ Iron, old, wrought and blooms	91 17 0 15	443 12 –	
			443 12 –
TOTAL	194 12 3 2	– – –	1,356 19 8
To Coals	823 16 0 0	586 18 4	
„ Coke	1 15 0 0	2 – 3	
TOTAL	825 11 0 0	– – –	588 18 7
To Incidental expenses		188 4 1	188 4 1
„ Wages paid		2,076 10 11	2,076 10 11
		TOTAL £.	4,210 13 3

WOOLWICH. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. grs. lbs.	*s. d.*	£. s. d.	*s. d.*	£. s. d.	£. s. d.	£. s. d.
By Forgings, iron, 28 lbs. and above	38 18 0 24½	– 2·983 per lb.	1,083 11 9	– 3¾ per lb.	1,361 17 8	– –	278 5 11
„ Forgings, iron, under 28 lbs.	18 6 1 19¾	– 6·028 „	1,030 15 7	– 4¾ „	809 3 7	221 12 –	—
„ „ „ paddle-wheels	9 10 0 8¾	– 2·928 „	259 14 5	– 3¾ „	332 12 9	– –	72 18 4
	66 14 2 25						
„ Blooms	82 10 3 15½	12 2·882 per cwt.	1,010 7 1	6 2 per cwt.	509 – 6	501 6 7	—
„ Forgings, steel	2 4 2 27¼	– 9·852 per lb.	205 14 3	– 11 per lb.	229 13 8	– –	23 19 5
„ „ copper	0 11 2 2¾	1 3·662 „	84 4 7	1 8 „	107 11 3	– –	23 6 8
„ Iron used on repairs, and charged to ships and services	6 8 3 20	– – –	45 18 10	– – –	45 18 10	—	—
„ Iron returned into store	21 6 1 21	– – –	88 15 1	– – –	88 15 1	—	—
„ Steel ditto	0 7 3 2¼	– – –	4 5 6	– – –	4 5 6	—	—
„ Copper ditto	0 1 0 20	– – –	4 16 6	– – –	4 16 6	—	—
„ Loss on iron forgings, &c.	5 0 1 8¾	—	—	—	—	—	—
„ Loss on blooms	9 6 0 27½	—	—	—	—	—	—
„ Wages paid on repairs, and charged to ships and services	– – –	– – –	392 9 8	– – –	392 9 8	—	—
TOTAL *Tons*	194 12 3 2	– – £.	4,210 13 3	– – –	3,886 5 –	722 18 7	398 10 4
			3,886 5 –			398 10 4	
Difference—Cost of Manufacture in Excess of Rate Book Value £.			324 8 3	– – –	– –	324 8 3	

ENGINE SMITHERIES—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron, new, of sorts	1 18 3 23	30 3 9	
„ „ re-manufactured	60 0 3 21	573 9 –	
„ „ forged at steam hammer	14 17 3 10	325 2 9	
„ „ wire	0 1 2 4	1 15 2	
„ „ old, wrought	0 5 1 18	1 2 5	
	77 4 2 20	– – –	931 13 1
To Steel, of sorts	2 3 0 27	81 – 1	
„ Copper, of sorts	0 2 0 14	9 17 5	
„ Metal, Muntz's, &c.	1 18 2 18	153 2 8	
			244 – 2
Total	81 8 2 23	– – –	1,175 13 3
To Coals	294 16 3 0		
„ Coke	6 3 0 0		
Total	300 19 3 0	– – –	170 13 2
To Incidental expenses	– – – –	333 5 9	333 5 9
„ Wages paid	– – – –	1,884 13 7	1,884 13 7
Total £.			3,564 5 9

SHEERNESS. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Forgings, iron, under 28 lbs.	22 10 1 8	– – 7·960 per lb.	1,672 16 10	– – 7½ per lb.	1,576 2 6	96 14 4	—
„ „ „ 28 lbs., and above	7 18 2 19	– – 4·190 „	310 5 10	– – 4 „	296 3 8	14 2 2	—
„ „ „ furnace bars	17 5 2 20	– – 1·549 „	249 19 3	– – 1½ „	241 19 6	7 19 9	—
	47 14 2 19						
By Forgings, steel	1 13 0 2	– – 10·731 „	165 6 11	– – 9½ „	146 7 7	18 19 4	—
„ „ copper	0 1 3 14	– – 19·086 „	16 14 –	– 1 8 „	17 10 –	–	– 16 –
„ „ metal	1 14 3 20	– – 14·287 „	232 17 7	– 1 1½ „	220 1 –	12 16 7	—
„ Iron used on repairs, and charged to ships and services	4 4 3 21	– – –	43 16 7	– – –	43 16 7	—	—
„ Steel used on repairs, and charged to ships and services	0 0 2 24	– – –	1 5 4	– – –	1 5 4	—	—
„ Iron returned into store	18 14 0 18	– – –	117 – 1	– – –	117 – 1	—	—
„ Steel returned into store	0 4 1 16	– – –	2 19 3	– – –	2 19 3	—	—
„ Copper returned into store	0 0 0 13	– – –	– 9 2	– – –	– 9 2	—	—
„ Metal, Muntz's, returned into store	0 3 2 5	– – –	11 10 7	– – –	11 10 7	—	—
„ Loss of iron on forgings—12·067 per cent.	6 10 3 18	—	—	—	—	—	—
„ Loss of steel on forgings—13·416 per cent.	0 5 0 13	—	—	—	—	—	—
„ Loss of copper on forgings—6·666 per cent.	0 0 0 15	—	—	—	—	—	—
„ Loss of metal on forgings—0·534 per cent.	0 0 0 21	—	—	—	—	—	—
„ Wages paid on repairs, and charged to ships and services	– – –	– – –	739 4 4	– – –	739 4 4	—	—
Total – – *Tons*	81 8 2 23	– – £.	3,564 5 9	– – –	3,414 9 7	150 12 2	– 16 –
			3,414 9 7			– 16 –	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	149 16 2	– – –	– – –	149 16 2	

ENGINE SMITHERIES—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To stock in hand—iron, steel, and copper	51 17 3 6½	347 9 6	
„ Iron, flat, common	29 1 1 18	244 13 10	
„ „ round	38 16 0 9	332 2 8	
„ „ plate	3 1 3 13	50 14 5	
„ „ angle, &c.	1 8 0 12	28 13 2	
„ „ square	18 1 2 4	239 1 8	
„ „ forgings	0 9 3 22	12 8 8	
„ „ furnace bar	55 7 0 12	430 3 2	
„ „ tubes	0 1 1 20	2 4 10	
„ „ old wrought	21 11 3 17	89 12 7	
„ „ other sorts	2 18 0 18	61 – 5	
	222 15 1 11½	– – –	1,838 4 11
„ Steel, cast, shear, and cased	4 13 0 2	187 8 9	
„ „ blister and spring	0 13 2 4	15 1 10	
„ „ wire	0 0 2 17	1 12 6	
„ „ old	0 4 3 3	2 12 7	
	5 11 3 26	– – –	206 15 8
„ Copper boltstave	0 2 2 5½	13 1 5	
„ „ wire	0 0 0 3	– 2 6	
„ „ old	0 0 1 5¼	1 3 6	
	0 2 3 13½	– – –	14 7 5
Total	228 10 0 23	– – –	2,059 8 –
„ Incidental expenses	– – – –	772 14 8	772 14 8
„ Wages paid	– – – –	2,665 14 9	2,665 14 9
		Total £.	5,497 17 5

PORTSMOUTH. *Cr.*

DESCRIPTION.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qr. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Forgings, iron, 28 lbs. and above	45 5 0 11	– – 2¾ per lb.	1,160 13 10	– – 3½ per lb.	1,542 8 9	–	381 14 11
„ Forgings, iron, under 28 lbs.	33 11 0 10	– – 5½ „	1,740 1 7	– – 5¾ „	1,800 15 1	–	60 13 6
„ „ „ for paddle wheels	0 19 0 22	– – 2½ „	23 15 1	– – 2¼ „	20 19 1	2 16 –	–
„ „ „ for fire bars	62 2 0 26	– – 1 „	621 18 10	– – 1½ „	973 1 8	–	351 2 10
	141 17 2 13						
„ Forgings, steel, cast, shear, and cased	4 1 0 26	– – 8 „	306 9 10	– – 8½ „	322 4 5	–	15 14 7
„ Forgings, steel, blister and spring	0 6 0 16	– – 6¾ „	19 7 –	– – 6 „	17 4 –	2 3 –	–
„ Forgings, copper	0 2 2 17	– 1 4½ „	20 8 4	– 1 7½ „	24 2 7	–	3 14 3
„ Iron used on repairs, and charged to ships and services	3 3 1 1	– – – –	23 16 7	– – – –	23 16 7	–	–
„ Steel used on repairs, and charged to ships and services	0 0 3 23	– – – –	1 16 10	– – – –	1 16 10	–	–
„ Copper used on repairs, and charged to ships and services	0 0 0 1¾	– – – –	– 1 7	– – – –	– 1 7	–	–
„ Iron returned into store	37 14 3 15	– – – –	156 12 8	– – – –	*156 12 8	–	–
„ Steel „ „ „	0 9 2 3	– – – –	5 4 8	– – – –	5 4 8	–	–
„ Copper „ „ „	0 0 3 26½	– – – –	3 18 3	– – – –	3 18 3	–	–
„ Stock in hand	30 9 2 7¾	– – – –	205 16 7	– – – –	205 16 7	–	–
„ Loss on iron forgings	9 15 3 4	—	—	—	—	–	–
„ „ „ steel „	0 7 2 9	—	—	—	—	–	–
„ Wages paid on repairs, and charged to ships and services	– – – –	– – – –	936 7 2	– – – –	936 7 2	–	–
„ Incidental Expenses on repairs, and charged to ships and services	– – – –	– – – –	271 8 7	– – – –	271 8 7	–	–
Total *Tons*	228 10 0 23		5,497 17 5		6,305 18 6	4 19 –	813 – 1
					5,497 17 5		4 19 –
Difference—Cost of Manufacture Less than Rate Book Value					808 1 1		808 1 1

ENGINE SMITHERIES—*continued.*

KEYHAM. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron, flat, common	17 5 1 10	164 18 2	
„ „ round	21 10 1 11½	240 8 –	
„ „ square	6 17 2 14	69 19 4	
„ „ plate	2 4 1 18	34 6 4	
„ „ angle	0 5 1 20	2 6 1	
„ „ blooms	250 4 0 17	2,335 5 5	
„ „ blanks	36 3 1 3	675 1 2	
„ „ old, wrought	212 3 1 10	880 9 10	
	546 3 3 19½	– – –	4,402 14 4
To Steel, blister	0 0 2 16	1 – –	
„ „ cast	2 11 0 7	90 12 8	
„ „ shear	1 4 3 10½	52 7 7	
„ „ spring	0 16 0 4	14 4 7	
„ „ wire	0 0 2 15¼	1 9 8	
„ „ old	0 1 1 0	– 13 9	
	4 14 1 24¾	– – –	160 8 3
To Copper, boltstave	0 10 0 19½	52 4 7	
„ „ sheet	0 0 0 16	– 15 –	
„ „ old	0 7 0 24½	28 12 8	
	0 17 2 4	– – –	81 12 3
Total	551 15 3 20¼	– – –	4,644 14 10
To Coals	746 11 2 0	500 15 10	
„ Coke	1 13 1 0	2 5 10	
Total	748 4 3 0	– – –	503 1 8
To Incidental expenses		257 14 5	257 14 5
„ Wages paid		1,954 15 –	1,954 15 –
		Total £.	7,360 5 11

KEYHAM. *Cr.*

DESCRIPTION.	Weight.	Cost. Rate.	Cost. Value.	Rate Book. Rate.	Rate Book. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Forgings, iron, 28 lbs. and above	67 12 2 19	– – 2·286 per lb.	1,443 5 1	– – 2 per lb.	1,262 9 10	180 15 3	—
„ Forgings, iron, under 28 lbs.	27 7 1 22	– – 5·632 „	1,439 1 3	– – 5¾ „	1,408 9 2	30 12 1	—
„ Forgings, iron, paddle wheel	0 16 0 27	– – 2·909 „	22 – 11	– – 2 „	15 3 2	6 17 9	—
	95 16 1 12						
By Blooms	92 3 2 21	– – ·908 „	781 7 2	– – 1 „	860 7 9	– –	79 – 7
„ Blanks	34 19 3 20	– – 2·165 „	707 5 8	– – 2¼ „	734 18 6	– –	27 12 10
„ Forgings, steel	3 8 0 12¾	– – 6·855 „	217 18 –	– – 6 „	190 10 9	27 7 3	—
„ „ copper	0 18 3 23½	– 1 – ·090 „	78 15 8	– 1 8 „	130 6 8	– –	51 11 –
„ Iron used on repairs, and charged to ships and services	3 0 0 6	– – –	31 19 11	– – –	31 19 11	—	—
„ Iron returned into store	52 15 1 24	– – –	461 3 4	– – –	461 3 4	—	—
„ Steel „ „ „	0 9 1 2	– – –	5 18 1	– – –	5 18 1	—	—
„ Copper „ „ „	0 2 2 5½	– – –	10 2 3	– – –	10 2 3	—	—
„ Stock in hand	252 4 2 5	– – –	1,863 12 6	– – –	1,863 12 6	—	—
„ Loss on iron forgings	4 14 3 14½	—	—	—	—	—	—
„ „ steel „	0 7 0 12	—	—	—	—	—	—
„ „ copper „	0 0 0 20	—	—	—	—	—	—
„ „ blooms	10 19 3 10	—	—	—	—	—	—
„ Wages paid on repairs, and charged to ships and services	– – –	– – –	214 6 7	– – –	214 6 7	—	—
„ Incidental expenses on repairs, charged to ships and services	– – –	– – –	83 9 6	– – –	83 9 6	—	—
Total *Tons*	551 15 3 20¼	– – £.	7,360 5 11	– – –	7,272 18 –	245 12 4	158 4 5
			7,272 18 –			158 4 5	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	87 7 11	– –	– –	87 7 11	

BOILER SMITHERIES.

WOOLWICH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	*£. s. d.*	*£. s. d.*
To Iron, flat, re-manufactured	18 10 1 26	140 14 5	
,, ,, boltstaves, ditto	13 10 1 17	131 8 4	
,, ,, square - ditto	3 12 0 3	34 4 10	
,, ,, furnace bar	19 18 3 22	151 5 5	
,, ,, plate	0 19 3 14	21 7 3	
,, ,, angle	0 8 0 2	3 8 2	
,, ,, other sorts	0 17 3 2¾	8 6 1	
	57 17 2 2¾	- - -	490 14 6
To Steel, cast	0 12 3 5½	23 15 -	
,, ,, shear	0 4 2 21½	8 12 8	
,, ,, blister	0 4 3 8½	6 6 10	
,, ,, spring, &c.	0 3 1 12½	10 5 9	
	1 5 2 20	- - -	49 - 3
To Copper, boltstave	0 0 0 10	- 9 2	
			- 9 2
Total	59 3 1 4¾	- - -	540 3 11
To Coals	312 12 1 0	205 11 -	
,, Coke	2 9 0 0	2 16 5	
Total	315 1 1 0	- - -	208 7 5
To Incidental expenses	- - - -	40 4 1	40 4 1
,, Wages paid	- - - -	962 1 -	962 1 -
		Total £.	1,750 16 5

WOOLWICH. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
By Iron forgings, middling	12 19 0 25¾	- - 6·903 per lb.	835 1 7	- - 4¾ per lb.	572 9 4	262 12 3	—
,, ,, ,, furnace bars	18 7 2 7	- - 2·030 ,,	348 5 11	- - 1 ,,	156 4 3	192 1 8	—
,, ,, ,, paddle wheels	2 16 2 22	- - 2·959 ,,	78 5 9	- - 3¾ ,,	99 4 5	- -	20 18 8
By Steel forgings	1 4 2 18½	- - 8·658 ,,	99 13 1	- - 10¼ ,,	117 19 8	- -	18 6 7
,, Copper forgings	0 0 0 9¾	- 1 2·584 ,,	- 11 10	- 1 8 ,,	- 16 3	- -	- 4 5
,, Iron, of sorts, used on repairs, and charged to ships and services	11 1 1 26	- - -	103 16 6	- - -	103 16 6	—	—
,, Iron returned into store	10 13 1 14	- - -	44 5 7	- - -	44 5 7	—	—
,, Steel - ditto	0 1 0 1½	- - -	- 11 2	- - -	- 11 2	—	—
,, Loss of iron in manufacture	1 1 0 20	—	—	—	—	—	—
,, ,, copper - ditto	0 0 90 0¼	—	—	—	—	—	—
,, Wages paid on repairs, and charged to ships and services	- - -	- - -	240 5 -	- - -	240 5 -	—	—
Total *Tons*	59 3 1 4¾	- - £.	1,750 16 5	- - -	1,335 12 2	454 13 11	39 9 8
			1,335 12 2			39 9 8	
Difference—Cost of Manufactures in Excess of Rate Book Value		£.	415 4 3	- - -	- -	415 4 3	

BOILER SMITHERIES—*continued.*

SHEERNESS. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron, new, of sorts	20 4 1 14	227 6 2	
„ „ re-manufactured	32 16 3 5	313 12 4	
„ „ „ fire bar	6 9 2 23	61 18 8	
„ „ forged at steam hammer	1 9 0 25	31 17 11	
„ „ for use on repairs	0 13 1 27	5 18 8	
„ „ old, wrought	10 0 0 27	41 11 –	
	71 13 3 9	– – –	682 4 9
To Steel, of sorts	0 8 3 0	15 13 9	15 13 9
Total	72 2 2 9	– – – –	697 18 6
To Coals	99 3 0 0	66 10 3	
„ Coke	25 3 2 0	23 16 3	
Total	125 2 2 0	– – –	90 6 6
To Incidental expenses	– – – –	54 6 5	54 6 5
„ Wages paid	– – – –	1,002 5 1	1,002 5 1
		Total £.	1,844 16 6

SHEERNESS. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Forgings, under 28 lbs	19 8 2 26	– – 4·204 per lb.	762 12 6	– – 4½ per lb.	816 6 9	– –	53 14 3
„ „ 28 lbs. and above	22 4 0 12	– – 2·068 „	428 12 –	– – 2½ „	518 2 6	– –	89 10 6
„ „ paddle wheels	3 3 2 1	– – 2·112 „	62 12 1	– – 2½ „	74 1 10	– –	11 9 9
„ „ furnace bars	8 19 2 21	– – 1·419 „	118 19 9	– – 1½ „	125 15 7	– –	6 15 10
By Forgings, steel	0 6 1 5	– – 7·727 „	22 14 –	– – 6 „	17 12 6	5 1 6	—
„ Iron used on repairs, and charged to ships and services	2 9 3 12	– – –	22 18 5	– – –	22 18 5	—	—
„ Steel used on repairs, and charged to ships and services	0 1 0 4	– – –	1 13 11	– – –	1 13 11	—	—
„ Iron returned into store	10 5 2 9	– – –	52 9 4	– – –	52 9 4	—	—
„ Steel ditto	0 1 0 27	– – –	2 1 1	– – –	2 1 1	—	—
„ Loss of iron on forgings—8·686 per cent.	5 2 1 12	—	—	—	—	—	—
„ Loss of steel on forgings—2·759 per cent.	0 0 0 20	—	—	—	—	—	—
„ Wages paid on repairs, and charged to ships and services	– – –	– – –	317 9 1	– – –	317 9 1	—	—
„ Incidental expenses, and repairs and alterations for store	– – –	– – –	52 14 4	– – –	52 14 4	—	—
Total *Tons*	72 2 2 9	£.	1,844 16 6		2,001 5 4	5 1 6	161 10 4
					1,844 16 6		5 1 6
Difference—Cost of Manufacture Less than Rate Book Value £.					156 8 10		156 8 10

BOILER SMITHERIES—*continued.*

PORTSMOUTH. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. *s. d.*	£. *s. d.*
To Stock in hand	12 3 2 19½	108 17 9	
„ Iron, blank	0 1 3 0	1 15 –	
„ „ boltstave	88 1 1 11	1,243 2 10	
„ „ flat	63 12 3 21	549 8 9	
„ „ plate	6 0 3 18	97 16 10	
„ „ square	5 1 0 12	61 – 3	
„ „ old, wrought	0 11 3 5	2 8 11	
To Steel, cast and shear	1 15 3 22	72 12 10	
„ „ blister and spring	0 0 3 20	1 6 4	
Total	177 10 1 16½	– – –	2,138 9 6
To Incidental expenses		384 13 2	384 13 2
„ Wages paid		2,716 1 7	2,716 1 7
Total £.			5,239 4 3

PORTSMOUTH. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*
By Forgings, iron, 28 lbs. and above	49 8 1 2	– – 1¾ per lb.	842 11 6	– – 2¼ per lb.	1,235 6 8	– –	392 15 2
„ Forgings, iron, under 28 lbs.	72 4 1 3	– – 3¾ „	2,500 5 7	– – 4¼ „	2,864 9 8	– –	364 4 1
„ „ steel	1 13 0 24	– – 5½ „	85 3 3	– – 5¾ „	88 19 10	– –	3 16 7
„ Iron of sorts, used on repairs, and charged to ships and services	14 8 1 15	– – –	115 14 4	– – –	115 14 4	—	—
„ Steel of sorts, used on repairs, and charged to ships and services	0 2 1 11½	– – –	4 16 2	– – –	4 16 2	—	—
„ Iron returned into store	13 2 0 17	– – –	54 8 4	– – –	54 8 4	—	—
„ Steel - ditto	0 1 0 18	– – –	1 15 9	– – –	1 15 9	—	—
„ Loss of iron in manufacture	2 9 3 1	—	—	—	—	—	—
„ „ steel - ditto	0 0 0 1	—	—	—	—	—	—
„ Wages paid on repairs, and charged to ships and services	– – –	– – –	1,243 14 2	– – –	1,243 14 2	—	—
„ Ditto, incidental expenses	– – –	– – –	176 2 9	– – –	176 2 9	—	—
„ Stock in hand	24 0 3 8	– – –	214 12 5	– – –	214 12 5	—	—
Total *Tons*	177 10 1 16½	£.	5,239 4 3		6,000 – 1		
					5,239 4 3		
Difference—Cost of Manufacture Less than Rate Book Value £.					760 15 10		760 15 10

BOILER SMITHERIES—*continued.*

KEYHAM. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Iron bolts, squares, and flats	145 0 3 10	1,741 5 8	
„ „ old	9 16 1 23	40 15 4	
„ „ half round	0 5 2 6	2 9 6	
„ „ plate	0 2 1 7	2 8 7	
„ „ furnace bars	98 2 0 17	749 5 11	
„ „ blanks	1 17 0 18	34 13 8	
„ Steel, blister	0 5 0 7	7 17 4	
„ „ cast	1 10 1 10½	53 17 2	
„ „ shear	1 3 2 8	49 13 11	
„ „ spring	0 0 1 0	– 4 5	
„ „ wire	0 0 0 15	– 6 3	
Total	258 3 3 9½	– – –	2,682 17 9
„ Incidental expenses	– – – –	320 5 7	320 5 7
„ Wages paid	– – – –	1,548 11 1	1,548 11 1
		Total £.	4,551 14 5

KEYHAM. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Forgings, iron, 28 lbs. and above	36 17 1 22	– – 1·423 per lb.	489 17 8	– – 1¾ per lb.	602 5 –	– –	112 7 4
„ Forgings, iron, under 28 lbs.	44 2 2 16½	– – 3·770 „	1,553 8 2	– – 3½ „	1,441 13 3	111 14 11	—
„ Furnace bars	76 15 0 27	– – 1·351 „	968 5 1	– – 1½ „	1,074 13 4	– –	106 8 3
„ Forgings, steel	2 3 1 13	– – 5·962 „	120 14 5	– – 4¾ „	98 15 8	21 18 9	—
„ Rivets, iron, machine made	31 18 3 26	– – 2·176 „	649 1 9	– – 2¼ „	604 19 6	44 2 3	—
„ Iron used on repairs, and charged to ships and services	2 14 1 12	– – –	26 14 6	– – –	26 14 6	—	—
„ Returns	28 3 3 19	– – –	147 – 2	– – –	147 – 2	—	—
„ Loss of iron in manufacture	4 17 2 4	—	—	—	—	—	—
„ Loss of steel in ditto	0 2 3 23	—	—	—	—	—	—
„ Wages paid, and charged to ships and services	– – –	– – –	319 9 5	– – –	319 9 5	—	—
„ Incidental expenses	– – –	– – –	4 9 1	– – –	4 9 1	—	—
„ Stock in hand	30 7 1 15	– – –	272 14 2	– – –	272 14 2	—	—
Total *Tons*	258 3 3 9½	£.	4,551 14 5		4,592 14 1	177 15 11	218 15 7
					4,551 14 5		177 15 11
Difference—Cost of Manufacture Less than Rate Book Value					£. 40 19 8		40 19 8

STEAM HAMMER (ENGINE SMITHERY).

SHEERNESS. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Blanks, iron, under 2 cwt.	14 17 0 23	204 6 7	
,, Blooms, ,, ,, ,,	57 17 3 3	569 4 10	
,, Iron re-manufactured	0 16 0 3	7 13 –	
,, ,, old wrought	60 11 3 25	251 9 8	
Total	134 2 3 26	– – –	1,032 14 1
To Coals	410 1 0 0	271 9 5	271 9 5
,, Incidental expenses	– – – –	237 14 3	237 14 3
,, Wages paid on manufactures	– – – –	362 2 4	
,, ,, ,, on repairs, and charged to ships and services	– – – –	33 10 5	395 12 9
		Total £.	1,937 10 6

SHEERNESS. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Blanks, under 2 cwt.	12 5 2 6	– 15 5·266 per cwt.	189 11 1	– 13 9 per cwt.	168 16 4	20 14 9	—
,, Blooms ,, ,,	50 15 2 26	– 8 5·649 ,,	430 4 1	– 9 10 ,,	499 8 –	– –	69 3 11
,, Forgings	20 5 0 17	1 13 4·750 ,,	676 10 5	1 15 5 ,,	717 9 2	– –	40 18 9
,, Bars, flat, round, and square	18 19 0 15	1 5 5·338 ,,	482 7 –	1 1 10 ,,	413 17 9	68 9 3	—
,, Iron, new, used on repairs, and charged to ships and services	4 5 0 0	– – – –	58 8 9	– – – –	58 8 9	—	—
,, Blanks – – ditto	1 0 2 22	– – – –	10 3 6	– – – –	10 3 6	—	—
,, Blooms – – ditto	0 14 2 1	– – – –	6 18 7	– – – –	6 18 7	—	—
,, Iron returned into store	4 16 3 26	– – – –	49 16 8	– – – –	49 16 8	—	—
,, Loss of iron on forgings, 18·916 per cent.	4 14 2 2	—	—	—	—	—	—
,, Loss of iron on blanks, 17·193 per cent.	6 8 3 5	—	—	—	—	—	—
,, Loss of iron on blooms, 16·233 per cent.	9 16 3 18	—	—	—	—	—	—
,, Wages paid on repairs, charged to ships	– – – –	– – – –	33 10 5	– – – –	33 10 5	—	—
Total *Tons*	134 2 3 26	£.	1,937 10 6		1,958 9 2 1,937 10 6	89 4 –	110 2 8 89 4 –
Difference—Cost of Manufacture Less than Rate Book Value					£. 20 18 8		20 18 8

FITTING SHOP.

SHEERNESS. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand, new	7 3 0 0	413 15 9	
„ „ repairs and alterations	- - - -	1,005 1 5	
			1,418 17 2
„ Castings, brass	11 19 2 13	995 10 9	
„ „ iron	31 12 2 25	281 - 3	
„ Forgings, iron	16 0 2 7	899 3 6	
„ „ metal	0 13 1 12	88 1 1	
„ „ steel	0 0 1 17	1 16 7	
„ Iron, of sorts	0 15 1 26	26 16 2	
„ Chain	0 12 2 8	12 12 11	
„ Paint	1 4 3 23	32 5 10	
„ Sundry materials	- - - -	40 16 5	
			2,378 3 6
„ Articles issued for repairs	- - - -	5,048 15 3	
„ Materials for ditto	- - -	112 5 8	
			5,161 - 11
„ Incidental expenses	- - -	376 - 2	376 - 2
„ Wages paid	- - -	3,269 13 -	3,269 13 -
Total - - - *Tons*	70 2 2 19	£.	12,603 14 9

SHEERNESS. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Bolts, iron, for paddle wheels, &c.	4 17 3 9	- - 9·503 per lb.	433 17 4	- - 8 per lb.	362 5 2	71 12 2	—
„ Nuts, brass	0 17 2 14	- 1 8·598 „	169 8 5	- 1 10 „	180 19 -	- -	11 10 7
„ Bolts, metal, Muntz's	0 11 0 12	- 1 3·738 „	81 11 7	- 1 3½ „	80 6 10	1 4 9	—
„ Cocks, brass, feed, 1¼ to 2½ inches	1 9 3 2	- 2 3·800 „	386 3 9	- 2 3 „	376 11 10	9 11 11	—
„ Cocks, brass, sideway, 1½ to 3 inches	0 5 1 15	- 1 10·754 „	57 3 5	- 2 - „	60 9 3	- -	3 5 10
„ Cocks, brass, stop, flanged, 1 to 2½ inches	1 2 2 22	- 2 -·735 „	261 19 10	- 2 -¼ „	257 8 2	4 11 8	—
„ Cocks, brass, union or gauge, ¼ and ⅜ inches	0 2 3 26	- 4 11·568 „	82 17 11	- 4 - „	66 16 -	16 1 11	—
„ Crab, for boathouse	0 9 1 21	58 9 2 each	58 9 2	53 13 7 each	53 13 7	4 15 7	—
„ Engine, with fire pump, No. 13	5 10 3 21	377 1 2 „	377 1 2	356 19 2 „	356 19 2	20 2 -	—
„ Engines, auxiliary, Nos. 14 to 25; 12 No.	9 0 3 21	87 12 8 „	1,051 12 2	81 13 1 „	979 16 10	71 15 4	—
„ Engines for hoisting shears, 2 No.	2 6 2 25	298 - 11 per pair	298 - 11	272 15 - per pair	272 15 -	25 5 11	—
„ Machinery for hoisting shears, 1 set	5 18 1 3	366 7 9 per set	366 7 9	345 12 2 per set	345 12 2	20 15 7	—
„ Machinery for hoisting coals, for "Ocean," 1 set	11 16 1 26	698 14 8 „	698 14 8	655 2 10 „	655 2 10	43 11 10	—
„ Shears for hoisting propellers, 3 No.	1 7 1 27	49 17 8 each	149 13 -	47 10 10¾ each	142 12 8	7 - 4	—
„ Water gauge mountings	0 4 1 2	- 4 8·408 per lb.	112 6 11	- 6 1½ per lb.	146 3 -	- -	33 16 1
„ Spanners, 210 No.	0 13 0 12	- 1 -·179 „	74 10 -	- - 8½ „	51 19 10	22 10 2	—
„ Whistles, steam, 24 No.	0 3 0 5	- 4 3·513 „	73 3 10	- 3 4 „	56 16 8	16 7 2	—
„ Sundry works	3 9 2 13	- - -	209 18 10	- - -	213 9 1	- -	3 10 3
„ Repairs and alterations for store	- - -	- - -	2,377 7 10	- - -	2,377 7 10	—	—
„ Returns into store	11 19 2 14	- - -	265 5 4	- - -	265 5 4	—	—
„ Work in hand, new	6 6 0 20	- - -	362 17 3	- - -	362 17 3	—	—
„ „ „ repairs, &c.	- - -	- - -	4,655 3 8	- - -	4,655 3 8	—	—
„ Loss on manufacture, &c.	1 9 0 17	—	—	—	—	—	—
Total - - - *Tons*	70 2 2 19	- - - £.	12,603 14 9	- - -	12,320 11 2	335 6 4	52 2 9
			12,320 11 2			52 2 9	
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	283 3 7	- - -	- -	283 3 7	

BOILER SHOP.

SHEERNESS. *Dr.*

DESCRIPTION.	Weight.	Value.	Total.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
To Work in hand, new	53 0 0 22	1,729 16 10	
„ „ „ repairs for store	13 3 1 27	388 10 11	
			2,118 7 9
„ Iron, new, of sorts	62 10 1 24	825 8 11	
„ „ re-manufactured	0 9 1 7	4 8 11	
„ „ old wrought	16 2 1 12	66 16 10	
„ Forgings, iron and steel	6 19 3 3	196 16 10	
„ Castings, brass	0 0 2 8	2 8 4	
„ „ iron	1 6 2 8	10 19 7	
„ Tubes, boiler, brass	3 12 3 15	297 12 2	
„ „ „ iron	2 15 2 21	103 16 8	
„ Rivets, iron	3 2 0 12	66 5 –	
„ Sundry materials	0 8 3 10	34 1 9	
			1,608 15 –
„ Incidental expenses	– – –	66 8 5	66 8 5
„ Wages paid	– – –	593 – 6	593 – 6
Total – – – *Tons*	163 12 1 1	£.	4,386 11 8

SHEERNESS. *Cr.*

DESCRIPTION.	Weight.	COST. Rate.	COST. Value.	RATE BOOK. Rate.	RATE BOOK. Value.	Cost in Excess of Rate Book Prices.	Cost Less than Rate Book Prices.
	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Boilers, iron, land, No. 42, 9 H. P., for masting shears	4 16 1 21	26 13 3·137 per ton	128 11 4	25 11 11·093 per ton	123 8 6	5 2 10	—
By Boilers, marine, No. 40, 220 H. P., for "Rhadamanthus" 2 No.	36 0 3 0	42 15 9·302 „	1,542 – –	41 15 8·748 „	1,505 17 2	36 2 10	—
Ditto, ditto, 120 H. P., for "Otter" 2 No.	24 14 1 20	38 11 7·629 „	953 15 11	37 10 4·185 „	927 9 2	26 6 9	—
„ Funnels, No. 20 to 28, 8 No.	15 0 3 21	18 1 –·660 „	271 12 9	17 7 5·633 „	261 8 4	10 4 5	—
„ Cylinder, iron, for compressing wool	4 2 2 21	12 10 5·998 „	51 15 8	11 17 11·820 „	49 3 11	2 11 9	—
„ Smoke boxes, iron, 2 No.	1 11 1 0	37 13 6·56 „	58 17 5	35 4 5·76 „	55 – 9	3 16 8	—
„ Rivets, iron, flat heads	3 9 2 14	– 19 1·601 per cwt.	66 12 2	– 18 10 per cwt.	65 11 3	1 – 11	—
„ Sundry works	1 7 1 23	– – –	43 12 3	– – –	39 6 5	4 5 10	—
„ Repairs for store	14 12 0 17	– – –	418 13 4	– – –	400 17 8	17 15 8	—
„ Returns into store	21 12 1 21	– – –	172 16 3	– – –	172 16 3	—	—
„ Work in hand	36 4 0 11	– – –	678 4 7	– – –	678 4 7	—	—
Total – – – *Tons*	163 12 1 1	– – – – £.	4,386 11 8	– – – –	4,279 4 –		
			4,279 4 –				
Difference—Cost of Manufacture in Excess of Rate Book Value		£.	107 7 8	– – – –	– – –	107 7 8	

BOILER DEPARTMENT.

PORTSMOUTH. *Dr.*

DESCRIPTION.	Value.			Total.		
	£.	s.	d.	£.	s.	d.
To Materials -	1,818	18	9	1,818	18	9
„ Labour -	731	5	2	731	5	2
„ General expenditure - - - - - - - - - - - - - - - - - -	208	14	7	208	14	7
Total - - - £.				2,758	18	6

PORTSMOUTH. *Cr.*

DESCRIPTION.	Weight of Boiler.				Distinguishing Number.	Materials.			Labour.			General Expenditure.			Rate per Ton.			Total.		
	Tons.	*cwt.*	*qrs.*	*lbs.*		£.	*s.*	*d.*	£.	*s.*	*d.*	£.	*s.*	*d.*	£.	*s.*	*d.*	£.	*s.*	*d.*
By Boiler made in two parts, and fitted with brass tubes, manhole, mudhole, and smoke-box doors; also, fire doors, bearer bars, and ashpit damper doors; but exclusive of fire bars; the whole painted, stayed, and proved up to 40 lbs. per square inch, and complete, ready for fixing - - - - - -	38	13	0	0	98	1,255	10	5	437	10	7	125	6	8	47	–	11	1,818	7	8
By Boiler made in two parts, and fitted with brass tubes, manhole, mudhole, and smoke-box doors; also, fire doors, bearer bars, and ashpit damper doors; but exclusive of fire bars; the whole painted, stayed, and proved up to 40 lbs. per square inch, and complete, ready for fixing - - - - - -	17	7	2	4	99	522	9	10	236	16	5	67	4	9	47	11	1	826	11	–
By Boiler made in one part, and fitted with brass tubes, manhole, mudhole, and smoke-box doors; also, fire doors, bearer bars, and ashpit damper doors; but exclusive of fire bars; the whole painted, stayed, and proved up to 180 lbs. per square inch, and complete, ready for fixing - - - - - -	1	4	3	20	100	40	18	6	56	18	2	16	3	2	91	9	3	113	19	10
Total - - - £.																		2,758	18	6

BOILER DEPARTMENT—*continued.*

KEYHAM. *Dr.*

DESCRIPTION.	Value.	Total.
	£. s. d.	£. s. d.
To Materials -	3,355 1 3	3,355 1 3
„ Labour -	1,257 11 7	1,257 11 7
„ General expenditure -	373 8 –	373 8 –
Total - - - £.		4,986 – 10

KEYHAM. *Cr.*

DESCRIPTION.	Weight of Boiler.	Distinguishing Number.	Materials.	Labour.	General Expenditure.	Rate per Ton.	Total.
	Tons. cwt. qrs. lbs.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Boiler made in four parts, and fitted with manhole, mudhole, and smoke-box doors; also, fire and ashpit damper doors; but exclusive of fire-bars; the whole painted, stayed, and proved up to 40 lbs. per square inch, and complete, ready for fixing - - - - - -	98 16 0 0	62	2,637 16 3	972 3 1	280 2 10	39 7 3	3,890 2 2
By Boiler made in one part, and fitted with manhole, mudhole, and smoke-box doors; also, fire and ashpit damper doors; but exclusive of fire-bars; the whole painted, stayed, and proved up to 40 lbs. per square inch, and complete, ready for fixing - - - - - -	21 9 0 0	71	717 5 –	285 8 6	93 5 2	44 16 3	1,095 18 8
Total - - - £.							4,986 – 10

ROYAL DOCKYARDS.

RETURN to an Order of the Honourable The House of Commons, dated 27 April 1865;—*for*,

PAPERS "relating to the Proposed Extension of Basin and Dock Accommodation in the Royal Dockyards."

Admiralty, 27 April 1865.

C. H. PENNELL, Chief Clerk.

(Lord Clarence Paget.)

Ordered, by The House of Commons, *to be Printed*, 27 *April* 1865.

SCHEDULE.

No.	From whom.	Date.	Page.
	CORRESPONDENCE BETWEEN TREASURY AND ADMIRALTY:		
1	Secretary of the Admiralty to the Secretary of the Treasury.	30 January 1865 -	3
2	Secretary of the Treasury to the Secretary of the Admiralty.	9 March 1865 -	4
3	Secretary of the Admiralty to the Secretary of the Treasury.	29 March 1865 -	4
4	Ditto - - - ditto - - ditto	12 April 1865 - -	5
5	Secretary of Treasury to the Secretary of the Admiralty.	26 April 1865 - -	6
	ADMIRALTY PAPERS ON DOCKYARD EXTENSIONS GENERALLY:		
6	Submission of Director of Works - - -	23 January 1865 -	7
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8	Submission of Director of Works (with Plans) -	21 March 1865 -	11
	PAPERS ON PORTSMOUTH EXTENSION:		
9	Rear-Admiral Elliot and Rear-Admiral Symonds to the Secretary of the Admiralty.	8 March 1865 -	13
10	Secretary of Admiralty to Director of Works -	24 March 1865 -	13
11	Submission of Director of Works (with four Enclosures and Plans).	10 April 1865 - -	14

PAPERS relating to the Proposed Extension of Basin and Dock Accommodation in the Royal Dockyards.

— No. 1. —

The Secretary of the Admiralty to the Secretary of the Treasury.

Sir, Admiralty, 30 January 1865.

My Lords Commissioners of the Admiralty have had under their consideration the system under which provision is now made for works under the superintendence of this Department.

So far as works are concerned which are to be commenced and finished within the financial year, my Lords only observe that it is most important that the vote be passed as early as possible in the Session. Delays have occurred in past years, in consequence of which it has not been found possible to obtain contracts until the best part of the season for building operations has passed. My Lords hope that this inconvenience, and consequent additional charge to the public, will not frequently occur in future.

With reference, however, to works the cost of which is spread over several years, it appears to my Lords that much uncertainty exists as to the authority given by Parliament when the first instalment is voted, and to what extent the expenditure of one year may be continued during the following year, before the estimates for the latter have passed. It appears to have been generally understood that the sum appearing in the first column of Vote No. 11, as the "Total Estimate for the Work," is sanctioned by Parliament when the first vote for the work is passed; and when the total amount is inconsiderable no objection has been taken to obtain a contract for the whole, although spread over future years.

In other cases, however, the Director of Works has not felt authorised to propose to pledge my Lords to prospective expenditure; and such anticipations of future votes would appear to be especially open to objection, when the first instalment would be no criterion of the amount of future instalments, or when the first "Total Estimate" is conjectural only, and not based on actual tenders or detailed specifications.

But the practice in this respect does not seem to have been guided by any rule, nor are my Lords aware that it has ever formed the subject of inquiry either by Parliament or the Treasury.

Under these circumstances my Lords desire to call the attention of the Lords Commissioners of Her Majesty's Treasury to the question. Its great importance at the present time will be recognised when works in connection with the extension of the dockyards, involving the expenditure of several millions, are about to be proposed to Parliament, in accordance with the recommendations of the House of Commons Committee of 1864. If contracts can be made with firms of the highest position for the entire expense of these works, spreading the payments in fixed instalments over a series of years, great economy will be the result.

In what manner the authority of Parliament should be obtained, for these payments, to be made after the financial year to which the Estimates refer, it appears to my Lords that the Treasury should decide.

The principle equally refers, and the proposed arrangements should probably extend, to other departments besides the Admiralty.

I am, &c.

The Secretary of the Treasury. (signed) *W. G. Romaine.*

— No. 2. —

The Secretary of the Treasury to the Secretary of the Admiralty.

Sir, Treasury Chambers, 9 March 1865.

With reference to your letter of the 30th January last, on the subject of works, the cost of which is spread over a series of years, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lords Commissioners of the Admiralty, that, although my Lords perceive the practical advantage which might result from the course proposed by the Board of Admiralty, of obtaining one contract for the whole of a great work, extending over a series of years, they yet feel difficulty in authorising a proceeding which would commit the Government and Parliament to a prospective expenditure of several millions upon the imperfect information now before them.

My Lords wish, therefore, that their Lordships of the Admiralty would be so good as to furnish them with a statement showing the specific works which they have in view, their approximate cost, the nature of the contract which they propose in regard to the date of execution, and the annual payments to be provided for the same, and the allowance to be made to the Contractor, in case Parliament should think fit to refuse or reduce the proposed annual vote.

When my Lords have this information before them, they will consider whether the proposed modification of the form of contracts can be made consistent with the proper requirements of Parliament.

I am, &c.

The Secretary of the Admiralty. (signed) *G. A. Hamilton.*

— No. 3. —

The Secretary of the Admiralty to the Secretary of the Treasury.

Sir, 29 March 1865.

Having reference to your letter of the 9th instant, respecting works, the cost of which is spread over a series of years, I am commanded by the Lords Commissioners of the Admiralty to acquaint you, for the information of the Lords Commissioners of Her Majesty's Treasury, that the principal works referred to, for which provision is sought in the Estimates for 1865–66, are the extensions of the Dockyards at Chatham and Portsmouth. My Lords will make a further communication to the Treasury as to the nature of the proposed contracts for Portsmouth; but the arrangements in connection with the extension of Chatham Yard, for which they think that the Parliamentary authority should be given, so far as they relate to contracts spread over future years, are as follows:—

The works in progress, or which it has been decided to execute, consist of three basins, four docks, a factory, the embankment of the river, and a river wall, besides the dredging of the river, and the forming of the ground and roads.

My Lords contemplate, for the present, employing convicts on the embankment, the river walls, the fitting-out basin, and the lock entrances, and the formation of the ground and roads. Simultaneously, the construction of the repairing and factory basins, two of the docks, and the factory buildings would be proceeded with under contracts.

The probable amount of the contracts for these purposes is estimated at 610,000 *l.*, which my Lords propose to spread over a period of four years (or within five financial years), as follows:—

1865–66 - - - - - -	£. 30,000
1866–67 - - - - - -	150,000
1867–68 - - - - - -	150,000
1868–69 - - - - - -	200,000
1869–70 - - - - - -	80,000

The expenditure in connection with convicts during that period would be 40,000 *l.* a year, and in addition about 15,000 *l.* a year would be required for dredging in the three last-named years.

The

The total expenditure from the 1st April next to the financial year 1869–70, would be, therefore, 855,000 *l.*, leaving on the gross estimate 241,120 *l.* for subsequent years. This would be applied to the completion of the fitting-out basin and the construction of the two remaining docks by convict labour.

Such being the general nature of the arrangement contemplated by my Lords, they hope that an authority may be obtained for an expenditure of 610,000 *l.*, in one or more contracts, spread over the period from 1865 to 1869.

With reference to that part of your letter in which my Lords are requested to state "the allowance to be made to the contractor, in case Parliament should think fit to refuse or reduce the proposed annual vote," their Lordships desire me to say that the whole object of the proposed arrangements is to obviate the necessity of inserting in contracts provisions of this kind; that in their Lordships' opinion the introduction of these conditions inevitably leads to higher tenders, as contractors are unwilling to enter into engagements so fettered, however large the compensation to be paid them in such a contingency may be.

My Lords therefore trust that the Lords of the Treasury will not insist on the condition being provided for. If, however, it should be otherwise determined, my Lords desire me to state that they will provide accordingly, when these tenders are invited.

The Secretary of the Treasury. (signed) *C. Paget.*

— No. 4. —

The Secretary of the Admiralty to the Secretary of the Treasury.

Sir, 12 April 1865.

In continuation of the subject of my letter of the 29th ultimo, respecting the extension of Chatham Dockyard, I am commanded by the Lords Commissioners of the Admiralty to acquaint you that the following is the general outline of the financial arrangements as to the extension of Portsmouth Dockyard for which my Lords think the authority of Parliament should be sought. A copy of the plan adopted by their Lordships is herewith enclosed, for the information of the Lords Commissioners of the Treasury; and my Lords are of opinion that the works coloured red on the plan should be executed by contract, and those coloured green by convict labour.

During the period ending with the financial year 1868-69 it is proposed to execute, by contract, the tidal basin, the two locks and dock in it, and so much of the walls of the fitting-out basin as will, by their connection with the wharf walls on Fountain Lake to be excavated by convicts, enclose the whole of the area of the extension taken from the harbour, and thus afford great facilities for the more rapid and economic completion of the remainder of the design. The amount of the contract for this work is estimated at 650,000 *l.*, whilst the convict expenditure during the period would be about 50,000 *l.* per annum, and 22,000 *l.* would be required for dredging.

Stone and brick would be furnished to the contractor, the former from the Government quarries at Portland and Dartmouth, and the latter, made by convicts, from the materials excavated on the site.

The expenditure under this estimate would be as follows:—

	£.	£.
1865–66		20,000
1866–67:		
Contract	200,000	
Convict	50,000	
Dredging	10,000	
		260,000
1867–68:		
Contract	250,000	
Convict	50,000	
Dredging	12,000	
		312,000
1868–69:		
Contract	200,000	
Convict	50,000	
		250,000
Total		£. 842,000

 During

During the following three years, to the end of the financial year 1871-72, further contract work will be required to the extent of 270,000 *l.* £. 50,000 a year would be expended upon convicts, and about 235,000 *l.* would be available for dredging and other miscellaneous items connected with the extension, for which detailed estimates have been prepared.

The whole cost would thus be about 1,500,000 *l.* My Lords are anxious to obtain, as soon as possible, the approval of Parliament for this work, and they will be glad to receive the opinion of the Lords Commissioners of the Treasury as to the manner in which authority is to be obtained for the first contracts, extending over between three and four years, the amount of which they have estimated, as above, at 650,000 *l.*

(signed) *W. G. Romaine.*

The Secretary of the Treasury.

— No. 5. —

The Secretary of the Treasury to the Secretary of the Admiralty.

Sir, Treasury Chambers, 26 April 1865.

The Lords Commissioners of Her Majesty's Treasury have had before them Lord Clarence Paget's letters of the 29th ultimo and 12th instant, relative to proposed works for extensions of the Dockyards at Chatham and Portsmouth.

Their Lordships desire me to acquaint you, for the information of the Lords Commissioners of the Admiralty, that they do not doubt the advantage of contracts being entered into for the proposed works, extending over a term of years, on the conditions suggested, viz., that—

With regard to Chatham, the work is to be done partly by contract and partly by convict labour, the amount of the contracts being estimated at 610,000 *l.*, which it is proposed to spread over a period of four years, or within five financial years, as follows:—

1865-66	£. 30,000
1866-67	150,000
1867-68	150,000
1868-69	200,000
1869-70	80,000

The expenditure in connection with convicts during that period to be 40,000 *l.* a year, and 15,000 *l.* a year which will be required for dredging the river in the three last-mentioned years, making the whole expense 855,000 *l.*, leaving on the gross estimate 241,120 *l.* for subsequent years, which would be applied to the completion of the fitting-out basin and the construction of the two remaining docks by convict labour.

With regard to Portsmouth, the works are also to be executed partly by contracts and partly by convict labour, the amount of the contracts being estimated at 650,000 *l.*, whilst the convict expenditure during the same period (viz., to the end of the financial year 1869-70), will be about 50,000 *l.* a year, and 22,000 *l.* which will be required for dredging; stone and brick to be furnished to the Contractor by the Government. The expenditure under the estimate to be distributed as follows:

	£.	£.
In 1865-66		20,000
In 1866-67:		
Contract	200,000	
Convict	50,000	
Dredging	10,000	
		260,000
In 1867-68:		
Contract	250,000	
Convict	50,000	
Dredging	12,000	
		312,000
In 1868-69:		
Contract	200,000	
Convict	50,000	
		250,000
Total		£. 842,000

During

During the following three years, to the end of the financial year 1871-72, further contract work to be executed to the extent of 270,000 *l.*, with 50,000 *l.* a year for convicts, and about 235,000 *l.* to be available for dredging, &c.; the whole cost thus being 1,500,000 *l.*

The only difficulty which my Lords entertain on the subject, regards the question which they have already adverted to, of providing for an allowance to the contractors in the event of Parliament thinking fit to refuse or reduce the proposed annual vote.

Their Lordships are satisfied that, with respect to the particular works now under consideration, it might safely be assumed that, when the House of Commons shall have assented to the estimates and agreed to a vote on account, reliance may be placed on the disposition of the House to provide annually the further votes which will be required to complete the works. But my Lords hesitate to sanction an innovation on former practice which might be regarded in its general application as involving an interference with the freedom of Parliament in the annual appropriation of supplies.

Having regard to the magnitude of the works proposed to be undertaken in the Chatham and Portsmouth Yards, my Lords would have been inclined to suggest the introduction of a Bill into Parliament which would have authorised their completion within a definite time, out of monies to be voted, and thus give Parliament the opportunity of authorising definitely the proposed scheme; but their Lordships apprehend that it is the wish of the Lords of the Admiralty to introduce a new system generally with respect to contracts for public works, which will give to the public the advantage possessed by the private trade, of certainty in respect of engagements of this character. Their Lordships feel that they could hardly sanction the course of proceeding without the sanction of Parliament, but they have no objection to the question being submitted for the consideration of the House of Commons.

I am, &c.

The Secretary of the Admiralty. (signed) *F. Peel.*

— No. 6. —

MEMORANDUM by the Director of Works.

(No. 83.)

Admiralty, Somerset House,
23 January 1865.

THE following memorandum, in reference to the recent Report of the Select Committee on Dockyards, is submitted for their Lordships' consideration.

1. In this Report it is recommended that,

At Portsmouth additional basin and dock accommodation should be provided; and although the Committee are careful to avoid in this, as in respect to other ports, specific proposals, yet a perusal of the evidence shows that they had in view the construction of at least six new first-class docks, and repairing basin space of not less than 30 acres.

2. In the Report no allusion is made to the advantages of basins for the ships in reserve, over mooring them in the stream; yet, as the balance of evidence is so strong in favour of that course, I venture to bring the subject forward with a view to its being included in any general scheme of provision in the extension of the Royal Dockyards, not only at Portsmouth but at other stations.

3. At Keyham two docks and an increase of basin space have been recommended.

4. Chatham Dockyard, as having formed the subject of a previous inquiry, is not dwelt upon in the Report, but an opinion is expressed that the works should be expedited.

5. In the Harbour of Cork one first-class dock has been recommended.

6. At Malta the construction of at least two first-class docks is proposed.

7. In Bermuda the Committee state that one dock, suitable for the accommodation of the largest ship, is required.

8. The Committee further recommend that, not only in home ports but on our colonial stations, private companies should have inducements offered to them for constructing first-class docks, or enlarging and deepening their existing docks.

9. These, then, being the recommendations of the Committee, I now submit an estimate of the probable expenditure which would have to be incurred in giving them effect:

	£.
10. At Portsmouth - - - - - - - - - -	2,250,000
„ Chatham - - - - - - - - - -	1,750,000
„ Keyham - - - - - - - - - -	750,000
„ Cork - - - - - - - - - -	250,000
„ Malta - - - - - - - - - -	500,000
„ Bermuda - - - - - - - - - -	250,000

11. Advances by way of loan, or subsidy, to private companies at home, and to local governments or private companies on colonial stations, in aid of the construction of first-class docks, always available and at the disposal of Her Majesty's ships (say) - - 250,000

12. This latter sum would probably also provide for improvements or accommodation, either in the basin or docks, to be provided in the other Royal Dockyards on the Atlantic Ocean, or in the Indian Seas, and even, should it be deemed necessary, for forming an establishment in the North Pacific.

13. These proposals involve a total prospective expenditure of six millions.

14. It is not improbable that the estimated cost of construction of the several services may appear high; but in works of this character, however large a margin the Engineer often conceives himself as having taken to cover the very great uncertainty that inevitably attends their execution, excess, rather than a saving in the ultimate cost, is to be generally guarded against.

15. Keyham, the last and most complete of the dockyard extensions recently proposed, is a most forcible, though not a solitary illustration, of what seems inseparable from these undertakings.

16. Although this work was designed so recently as the year 1844, and its execution has but little departed from that design, the original estimate of 400,000 *l.* was increased successively to 675,000 *l.* in 1845-46, to 1,225,000 *l.* in 1848-49, to 1,400,000 *l.* in 1858-59; and the total cost, irrespective of its maintenance, has now reached 1,517,352 *l.*

17. Comparing, then, this expenditure with what it has provided for the requirements of Her Majesty's ships, the probable estimates for the works now proposed are not exaggerated.

18. I should here state, that the estimates which I have enumerated above are based on the supposition that the work will be entirely executed by civil, as opposed to convict labour. Estimates framed on this basis give the best guide of the real value of the works, and provide for those contingencies which may demand their more rapid execution.

19. At the same time I hope that arrangements will be perfected by which these works, especially at Chatham and Portsmouth, may be constructed, to a very great extent, by convict labour side by side with contract work; and thus not only will the prospect of any excess on the aggregate sum be diminished, but a very considerable saving may be reasonably anticipated.

20. The estimates to be submitted would be based on this combination, and I think

I think that the following sums may be reasonably given as showing the total cost of the works, viz. :—

	£.
Portsmouth	1,500,000
Chatham	1,250,000
Keyham	750,000
Cork	150,000
Malta	500,000
Bermuda	250,000
Advances by way of loan, or subsidy, to private companies at home, and to local governments or private companies on colonial stations, in aid of the construction of first class docks, always available and at the disposal of Her Majesty's ships (say)	250,000
TOTAL	£. 4,650,000

21. Accepting, then, the latter estimate as the probable amount that should be provided for the execution of these works, the next consideration is that of the time in which they could be constructed, bearing in view the advisability of not burthening, without an immediate cause, the aggregate Vote for Naval Works.

22. Much depends upon this point on the general features of the proposed extensions in themselves.

It appears to me to be the most economical, and at the same time most practical way of meeting the rapidly increasing requirements of the Navy, that the new works be so arranged that in each year, or other well-defined period, portions of these projects should, without interfering with the continuous execution of the remainder, be completed and available for beneficial occupation.

23. These projects further must admit of having placed on them as a whole, or in part, should the contingency of war arise, so large a body of free labour as to secure their more rapid completion, even at the enhanced cost which I have given in the first estimate.

24. Bearing these considerations in view, I think fifteen years should be taken as the period over which, under the combined system of civil and convict labour, and in the absence of causes requiring sudden pressure, the expenditure on these works should be spread.

25. On this presumption the annual liability would be about 310,000 *l.*; but Parliament should have so approved the scheme in its entirety, as to justify the Government in incurring the larger charge, perhaps amounting to 500,000 *l.* a year, if the occasion should arise.

26. Even in this event it may be well to indicate that the average amounts of the expenditure under Vote 11 for Naval Works, would not be exceeded by much more than 250,000 *l.* a year.

27. Hitherto this average has been generally between 450,000 *l.* and 550,000 *l.* a year. But of this sum nearly one-half has been devoted to alterations and adaptations of works constructed with a view to a former state of things. These alterations have, after all, produced generally only unsatisfactory makeshifts, at an unprofitable and uneconomical outlay, and would be rendered unnecessary, and altogether superseded by extensions on a large scale adapted to modern improvements.

28. It must be also borne in mind that the Vote has recently been swollen by liberal provision for Marine Barracks and other buildings, all of which should gradually disappear in each succeeding year.

29. Taking, however, the maintenance of the existing establishments at 275,000 *l.*, and the cost of the new works at 310,000 *l.*, if nothing extraordinary should arise to require greater expedition, I do not think that the comparison with the past average expenditure of 500,000 *l.* need be viewed with much apprehension.

30. Should the necessity of these new works be recognised by Government, it

becomes necessary to consider under what system they should be carried out, and the means for their cost should be provided, so as to secure their most economical and continuous construction.

31. To secure this economy, and to avert the possibility of an inconsistent policy, the expenditure to be incurred in new works, whilst it should not be withdrawn from the scrutiny and approval of Parliament, yet when it has been once fixed, after deliberate examination and approval of the plans, should be as far as practicable removed from the influences which so often obstruct and impair the efficient execution of extensive public works.

32. This would, I submit, be best secured, if, when Parliament has formally sanctioned the designs of these extensions and the total estimates, that approval could be embodied in an Act providing for the entire cost.

33. It is beyond dispute that the uncertainty of being always able to provide means for the execution of new works, extended over a series of years, but subject to annual vote, affects to a great extent those conditions under which a Government can invite a tender, and a Contractor of standing accept it.

34. The practical result of this is, that the State eventually has to pay the higher price, and too often does not obtain the results for which it has paid that price.

35. Without some more formal authority than is now embodied in the Appropriation Act, Government can strictly enter into no contract beyond the year of appropriation.

36. But if such powers be obtained, the great Contractors who now enter into engagemements for millions sterling in all parts of the world, would have every inducement to undertake these works, and, by their being enabled to employ their capital and plant economically, not only greater expedition, but saving in cost would be secured.

37. With some difference, the same principle applies to the employment of convicts; for should it be determined that they should be engaged on these projected undertakings in large numbers, and over a long series of years, arrangements could be made by the Home Department for their supervision and security, under which far greater results might be obtained from their enforced labour.

38. Passing from these general proposals to the details, I shall be shortly able to submit to my Lords the particulars of the projects to be begun this year, in addition to the approved works at Chatham. One will be the extension of Portsmouth; another the construction of a first-class dock at Cork; and the third, the commencement of a similar work in the French Creek at Malta.

39. In my opinion, it will be desirable that the commencement of other undertakings be deferred to next year, although I should be glad to be enabled, before the close of the approaching Session of Parliament, to have sufficient material to enable me to submit a proposal for a dock at Bermuda, as well as for the intended basin and docks at Keyham.

(signed) *Andrew Clarke*,
Captain, R.E.

To the Secretary of the Admiralty.

— No. 7 —

The Secretary of the Admiralty to the Director of Works.

Director of Works, Admiralty, 7 February 1865.

My Lords having had under their consideration your memorandum of the 28th ultimo, No. 83, in reference to the Report of the Select Committee on Dockyards, desire me to inform you that they approve generally of your submissions; but in bringing forward detailed proposals for the great extensions contemplated, you should, without increasing the aggregate cost, so arrange that the contracts for the

the more essential portions of the works urgently required for the public service, should be executed as speedily as may be consistent with efficient construction; while the employment of convict labour should be spread over the longer period contemplated, and the less important parts of the works should be executed after the completion of the first contracts.

I have, &c.
(signed) *W. G. Romaine.*

— No. 8 —

CHATHAM.—EXTENSION OF DOCKYARD.

REPORT of the Director of Works.

Admiralty, Somerset House, 21 March 1865.

THE works designed for the extension of Chatham Dockyard were originally intended, for the most part, to be executed by convict labour alone, and were estimated at 943,876 *l.*

The slow progress of these works, inseparable from their execution by prison labour, together with the necessity for an early completion of an establishment within the estuary of the Thames, where iron-clad ships can be built and repaired, have led to the determination to employ civil labour more largely.

With this object the original estimate has been increased by 306,124 *l.*, making a total of 1,250,000 *l.*

The design consists of enclosing, by an embankment, the whole of the Island and Flats of St. Mary, extending from the northern end of the present dockyard river wall on the Medway, following the bend of the river northerly, and thence to the eastward to a point opposite the village of Gillingham, an area of 380 acres, of which 74 acres are deep water space, consisting of three basins, constructed on the natural line of creek or branch of the Medway, which separates St. Mary's Island from the mainland. Plan and Sections.

The largest, which is to the eastward, communicating with the Medway by locks into Gillingham Reach, is the "Fitting-out Basin" of 33 acres, with 30 feet depth of water at high water neaps, and wharfage frontage of 5,800 feet.

The second, with an entrance from the last, closed by a caisson, is the "Factory Basin" of 20 acres, and a wharfage space of 3,750 feet, with proposed factory extending along its southern front.

On its northern side, forming a novel and special feature in the original project, a camber, with berths in connection, on which iron vessels, of about 3,500 tons, can be placed out of the water, has been designed; but its adoption has not received any official sanction, nor has its cost been included in any of the estimates; but some provision or other of a similar kind will, doubtless, be much wanted for iron vessels when in reserve.

The "Western or Repairing Basin," connected also with the last, opens into the Medway, and has a water space of 21 acres, with 3,500 feet of wharfage.

These two latter basins have also 30 feet at high water neaps.

At the south side of "the Repairing Basin" are four graving docks, 420 feet in length on the blocks, with 28 feet 6 inches over the sill at high water neaps, and 31 feet 6 inches at high water springs.

These works were commenced in 1856.

Since then about one half of the embankment and 2,000 feet of the river wall on the west have been completed, the walls of the "Repairing Basin" commenced, and the foundation of a portion of the factory buildings are in.

The expenditure in the execution of these works, including about 33,000 *l.* for civil labour, will, up to the 31st instant, amount to 153,880 *l.*

For the further prosecution of this extension, I recommend that separate tenders for the execution, by contract, of the following works, be invited:—

First. For the construction of the "Repairing Basin" with two of the Docks.

This tender to include offers for their execution at a lump sum, or by a schedule of prices.

Second. The construction of the "Factory Basin," also at a lump sum, or by a schedule of prices.

Third. The execution of the Factory Buildings, on a schedule of prices.

These should form one contract, or three separate contracts, at the option of my Lords

For these contracts the Admiralty will furnish bricks and Portland stone.

The approximate cost, including the materials provided by the Admiralty, amounts to 610,000 *l.*

The time to be stated in the contract for the execution of the "Repairing Basin," the Two Docks and "Factory Basin" should not exceed four years, and they should be completed by the autumn of 1869.

The Factory Buildings should not take more than two years to build.

This will allow time for the shafting, machinery, and other fittings to be fixed in the factory ready for use when the two basins and the two docks are complete.

Contracts for dredging the Medway from "Folly Point," through Gillingham Reach to the lock entrance, to a mean depth of 27 feet at half tides, and to a width of 600 feet, forming part of the original design provided for in the first estimate, need not be called for till 1866.

Should it be decided to have the works above named, viz.:—The Repairing Basin, Two Docks, Factory Basin, and Factory Buildings, executed by contract, the prisoners may be employed during the same time,

1. In the completion of the river wall.
2. In the construction of the embankment.
3. The lock entrance and dam.
4. The fitting-out basin.
5. The public wharf at Gillingham.
6. The foundation of ground and roads.
7. Brickmaking.

By this arrangement the works proposed to be done by the prisoners may be far advanced when those proposed to be executed by contract will be completed and a large part of the extension available for use.

By the arrangement I have suggested, whilst no very large sum will come in course of payment during the financial year 1865–66, provision will have to be made for payment of not less than 580,000 *l.* in the four years following, in addition to 40,000 *l.* a year for the employment of convicts, and 15,000 *l.* a year for three years for dredging the Medway, or a total (including 70,000 *l.*, the amount in Estimates 1865–66) of 855,000 *l.*

The distribution of this amount, as required to meet the expenditure on the various works, will probably be as follows:—

In 1865–66:	£.
Payment on account of contracts	30,000
Employment of prison labour	40,000
1866–67:	
Contracts	150,000
Convicts	40,000
1867–68:	
Contracts	150,000
Convicts	40,000
Dredging	15,000

	£.
1868–69:	
Contracts	200,000
Convicts	40,000
Dredging	15,000
1869–70:	
Contracts	80,000
Convicts	40,000
Dredging	15,000

Accepting these amounts as the probable expenditure in the years named, a balance of 241,120 *l.* will remain of the original estimate to provide, by convict labour, for the completion of the "Fitting-out Basin" and the two remaining Docks.

(signed) *Andrew Clarke,*
Captain, R.E.

The Secretary of the Admiralty.

CHATHAM.

General Plan shewing Extension of Dockyard.

Nº 227 Ordered by the House of Commons to be Printed 27th April 1865

CHATHAM. EXTENSION OF DOCKYARD. SE

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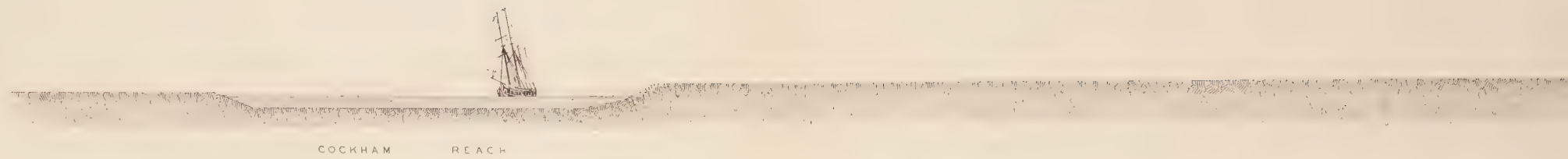

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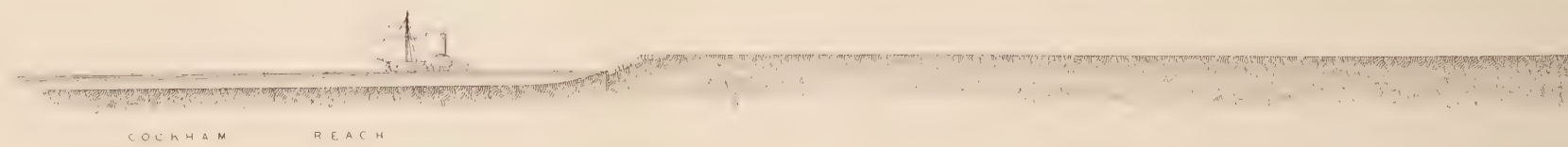

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CTIONS.

EPAIRING BASIN AND DOCK.

SIN, FACTORY BASIN, AND REPAIRING BASIN.

OUGH FACTORY BASIN.

ALE OF FEET

1000 feet

No. 227 Ordered by the House of Commons to be Printed 27th April 1865

— No. 9. —

Rear Admiral *G. Elliot* and Rear Admiral *T. M. C. Symonds* to the Secretary of the Admiralty.

Admiralty, Somerset House,
My Lord, 8 March 1865.

Having been directed by the Lords Commissioners of the Admiralty to attend at Somerset House to inspect and report upon certain plans for the extension of Portsmouth Dockyard,—

Three selected Plans, marked E., F., G., were submitted by the Director of Works, and after fully discussing the merits of these plans, and hearing the opinion of the several dockyard officers present, we are agreed that Plan E. presents the greatest advantages for adoption.

With reference to the large basin for the ships of the reserve, shown on Plan E., we have not considered this part of the question.

The Portsmouth officers, however, are unanimously of opinion that the value and economy of some provision of this kind cannot be overrated.

The officers of Portsmouth Dockyard are also of opinion that, in any plan for the extension of the yard, it is of the utmost importance that the convict prison and a portion of Portsea, as marked on Plan D., should be acquired and added to the yard as the best site for the extension of workshops and storehouses in connection with the new docks and basins.

We have, &c.
(signed) *Geo. Elliot*,
Rear Admiral Superintendent,
Portsmouth Dockyard.
T. M. C. Symonds,
Rear Admiral Superintendent,
The Secretary of the Admiralty. Devonport Dockyard.

List of Officers Present.

Captain J. Tonkin, R. N. -	Late Master Attendant at Portsmouth.
Commander R. Stokes - -	Master Attendant, Chatham.
Commander W. T. Mainprise -	Master Attendant, Portsmouth.
Mr. H. Cradock - - -	Master Shipwright, Portsmouth.
Mr. R. Thornton - - -	Master Shipwright, Chatham.
Mr. A. Murray - - -	Chief Engineer, Portsmouth.
Mr. V. G. Miller - - -	Chief Engineer, Keyham.
Mr. H. Wood - - -	Superintending Civil Engineer, Portsmouth.

— No. 10. —

The Secretary of the Admiralty to the Director of Works.

Director of Works, Admiralty, 24 March 1865.

With reference to the report of the officers on the general design for the extension of Portsmouth Dockyard, their Lordships direct me to acquaint you that they approve of the Plan E., as recommended by the Superintendents of Portsmouth and Devonport Yards and the officers consulted.

My Lords do not contemplate at present including the convict prison, or any part of Portsea.

The 57-acre basin, not being provided for in the estimate of 1,500,000 *l.*, is not to be considered as approved, even with reference to further prospective extension.

My Lords desire that you will at once prepare the necessary detailed estimates, and, with reference to recent correspondence with the Treasury, relative to contracts spread over several years, you are to submit the arrangements which you would propose with a view to the authority of Parliament being obtained.

Their Lordships will consider what should be the depth of water over the sill of the two locks and dock out of the outer port, and you are to prepare estimates for—

30 feet at low water springs.
" " " neaps.
" at half-tide.
" at high water neaps.

By Command of their Lordships,
(signed) *C. Paget.*

— No. 11. —

Portsmouth—Extension of Dockyard.

Report of the Director of Works.

Admiralty, Somerset House, 10 April 1865.

The necessity for the extension of the Royal Dockyard having been long recognised, Mr. Scamp, the Deputy Director of Works, in 1862, prepared a design (Plan A.), which, enclosing all that part of the mud-land and shoal water to the north-east of Portsmouth Harbour known as the Buildings, Fountain, and Whale Island Lakes, provided an area of 103½ acres of deep water, and 244 acres of land.

Plan A.

This design included a tidal basin of 19 acres, having three docks leading out of it, available for the largest ships at all times of tide; a second basin of 22½ acres, with depth of water in it, as well as over the sill of the four first-class docks in connection with it, of 30 feet at high water neaps; a third basin of 62 acres, at high water spring tides 30 feet deep.

On the east side of this basin were two repairing docks and four building slips; on the north side was a camber in connection with a floating dock for placing iron vessels of moderate tonnage on slip ways.

In addition to these were proposed new iron, engine, and boiler works, mast-houses and boat ponds, rigging and sail lofts, stores, timber grounds, and coal sheds with the necessary railway communication.

This design was accompanied by explanatory reports and drawings of its several details.

In the early part of 1863, an estimate, amounting to 650,000 *l.*, contemplating convict labour alone, was prepared by Mr. Scamp, for that part of his design comprising the tidal and neap tide basins, as well as the seven docks in connection with them; and (as in this year it was at one time intended to make provision for carrying it out) the Plan B was laid before Parliament.

Plan B.

Subsequently, the transfer from the War Department to the Admiralty of the site of the fortifications to the east of Portsea and the dockyard, together with the Pest House Fields, rendered it no longer necessary to reclaim from the harbour the large area of land which the buildings in connection with the basins and docks would require.

In 1864, a Bill was introduced, empowering the Government to make certain arrangements preparatory to the extension of the yard to the north and east.

This Bill made provision for a public wharf, and for access to that wharf by the way of Fountain Lake.

This, consequently, led to a modification of the last-described design, and Plans E., F., and G., were prepared by this Department, adapted to the new site.

Whilst this Bill was in its passage through the Legislature, Mr. Corry, M.P., submitted to the Admiralty a design (Plan C.) confining the extension of the yard to the south side of Fountain Lake and to the newly-acquired property on the east.

Plan C.

The principal features of this design Mr. Corry thus describes:—

" In suggesting this design for the extension of Portsmouth Dockyard, I have had three special objects in view:

" 1st. To place the docks in the nearest possible proximity to the working establishments of the dockyard.

" 2d.

"2d. To obtain basin accommodation for ships belonging to the steam reserve without incurring the expense of providing a separate basin for the purpose.

"3d. To facilitate ingress to the basin by means of an entrance lock, with a space outside the lock, protected from the action of the tides, of sufficient length for the largest ships of war.

"This last I have copied from the amended Plan B. referred to by Colonel Greene in his evidence on the first day of the meeting of the Dockyard Committee.

"It provides, incidentally, several additional berths alongside the wharves within the basins.

"The wharves and a small working yard appropriated to the steam reserve are separated by gates from the other wharves, but in time of war the whole would be available for general service.

"The south side of the inner basin, about 950 feet in length, would be available at any future time for the construction of additional docks.

"It will be observed that on the completion of the outer basin, with its adjuncts, four first-class docks, accommodation for fitting nine large ships alongside the wharves, and for ten ships of the reserve, would be obtained.

"The inner basin could be taken in hand afterwards, but I think the proposed extension would be very incomplete without it.

(signed) "*H. Corry.*"

This design has very considerable merit; but it has this disadvantage, that a large portion must be completed before it can become available for use; and it involves the construction of some part of its wharf wall across the deep channel and treacherous soil close to the existing steam basin.

Mr. Corry's plan was submitted to the Admiral Superintendent and local officers at Portsmouth, who, in their turn, proposed a modification of it in the Design D. *Plan D.*

Their design, open to the same objections as the last, shows two graving docks, far removed and difficult of approach from the factory buildings and workshops, opening, too, directly into the harbour; they are subject to the same tidal influences which make the northern approach to the existing steam basin available only at the top of the tide, and would render the docking of a ship at other times a work of great difficulty and danger. *Enclosure No. 3.*

Another Design H. has been recommended by Sir W. Martin, who adopts the tidal basin with its three docks of Mr. Scamp's plan of 1862, but suggests a modification of the remaining basin space, with docks in connection, which, it is feared, would be found inconvenient and intricate in working. *Plan H.*

Sir W. Martin's explanations will be found attached to this Paper.

E. and F. only differ from one another in having the dividing wharf between the two basins, running east and west and north and south respectively, and were proposed with the view of considering which plan gave the greatest available wharf space and most convenient means of communication. *Plan E.* *Plan F.*

In Plan G. these two basins are thrown into one, with seven acres of water less than in F. *Plan G.*

The reduced cost of this is not commensurate with the loss of water or wharf space, or the inconvenience of moving ships by buoys moored in the centre of the basin, instead of from the bollards on the wharf walls.

These plans were carefully discussed by the members of the Board of Admiralty, and by a committee consisting of the undermentioned officers.*

They

* Rear Admiral Elliot, Superintendent of Portsmouth Dockyard.
Rear Admiral T. M. C Symonds, Superintendent of Devonport Dockyard.
Captain J. Tonkin, R.N., late Master Attendant Portsmouth.
Commander R. Stokes, R.N., Master Attendant, Chatham.
Commander W. S. Mainprise, R.N , Master Attendant, Portsmouth.
Mr. W. Cradock, Master Shipwright, Portsmouth.
Mr. R. Thornton, Master Shipwright, Chatham.
Mr. A. Murray, Civil Engineer, Portsmouth.
Mr. V. G. Miller, Civil Engineer, Keyham.
Mr. H. Wood, Superintending Civil Engineer, Portsmouth.

They selected Plan E. from the various designs which were submitted to them, and their selection having been approved by my Lords, a general description of it alone is necessary.

An "Avant Port," or tidal basin, with an open entrance 300 feet wide, and an area of 10 acres, opens out on the eastern shore of Portsmouth Harbour to the north of the present steam basin, where advantage has been taken of the deep water of the Buildings Lake which will be further dredged to a depth giving 30 feet at low water spring tides; thus ensuring the certainty of placing a water-logged ship of the largest class in smooth water, and removed from the influence of tidal currents.

This tidal basin facilitates in the highest degree the docking and undocking of ships, or passing them through the lock to and from the interior basin.

It will also furnish 2,000 feet of wharf and jetty frontage, for the reception and discharge of heavy stores and coals.

From this "Avant Port," at its eastern end, are two locks, and a dock capable of receiving vessels of the largest class at all times of the tide, having 28 feet of water over their sills at low water spring tides.

This depth is doubtless considerable, but the power it secures of entering the basins, and of receiving a damaged or water-logged vessel under any circumstances of tide and weather cannot be over estimated; and as the "Avant Port" must be dredged to prevent vessels in it grounding at low water, the locks and dock in connection with it should be nearly the same depth.

The increase of cost for this depth is inconsiderable, if its great value be acknowledged.

Their Lordships having directed me to compare the expense of the following alternative depths, I have to report that the estimate, as it stands, being for 28 feet over the sills, an increased depth of 2 feet at low water springs would add 10,000 *l.* to the cost, while the depth of 30 feet at high water neaps would reduce this estimate by 30,000 *l.*, or at half-tide by 15,000 *l.*

Neither of the two latter courses, looking at the objects and general magnitude of the work, should be entertained, nor do I recommend a greater depth than that proposed of 28 feet at low water spring tides.

Both locks will be available as docks for trifling repairs, or for examining and cleaning iron ships.

Two locks are proposed, as the communication with the interior basin mainly depends upon them, and it is of importance it should not be checked in case of accident in either of the locks.

These locks open into the repairing basin, 1,400 feet long by 700 feet wide, of 22 acres water space, with a depth of 30 feet at high water neap tides, and wharf frontage of 3,600 feet.

On the southern side of this basin are four first-class docks, with 30 feet over the sill at high water neap tides.

In the centre of the north side a sliding caisson gives entrance into the rigging basin, 1,250 feet long, with an average width of 580 feet, and 17 acres of 30 feet water at high water neap tides.

This basin has 3,900 feet of wharfage.

There are in it two other sliding caissons, one giving access to Fountain Lake, the other communicating with the fitting-out basin.

This will be of irregular form, but has the same depth of water as the last, and affords a wharf frontage of 2,700 feet and an area of 14 acres.

There is also shown on the plan, although not provided for in the Estimates submitted to Parliament, and not in its details approved by my Lords, or considered by the committee of officers, a fourth large basin of 57 acres, for ships in reserve, or for those in more or less advanced stages of preparation and equipment.

It is separated from these basins by the deepened channel (600 feet wide) of Fountain Lake, and lies to the north of them.

On one side of it is a docking camber in connection with slips for laying up vessels of moderate tonnage, and on the eastern side considerable space is shown as reclaimed, on which the armament and stores of the reserve might be placed.

This basin has wharfage frontage of 6,000 feet.

Over Fountain Lake is a swing bridge connecting it with the other portion of the extension.

Besides

Besides the interior wharfage frontage of the three first basins, there is proposed jetty accommodation to the harbour and to Fountain Lake of 6,200 feet.

The necessity for this method of providing for ships in reserve is becoming, at Portsmouth, from the growing number of large iron clads, more and more imperative; for, in addition to the large and increasing annual expenditure in maintaining these ships in the stream, the restricted area of deep water space afforded there for such vessels as the "Warrior" or the "Minotaur" renders it necessary to dredge berths for them, and this is a very expensive, while it can only be a temporary expedient.

For the present, then, postponing further consideration of this more enlarged accommodation, which, if carried out by convict labour, would amount to 912,000*l.* I now submit the detailed estimates attached of the cost of Design E. only, and offer suggestions as to the manner and time of executing this plan.

The total estimate for that portion of this design lying to the south of Fountain Lake, or exclusive of this large basin for ships in reserve, calculated as executed by contract, is 2,250,000*l.*, or, if executed partly by contract and partly by prison labour, 1,500,000*l.*; but this estimate does not include any addition to the workshops or factories.

This provides for the tidal basin, two locks, the outer dock, part of the repairing basin, and four docks being executed under contract;* stone and brick being furnished to the Contractor, the former from the Government quarries at Portland and Dartmoor, the latter made by convicts from the very admirable material excavated from the site itself.

* Coloured red on plan.

The walls of the rigging and fitting-out, as well as a portion of the repairing basins, would be simultaneously executed by convict labour.†

† Coloured green on plan.

By this arrangement the works under contract are kept distinct, and are separate from those on which prisoners are employed.

The portion of the work to be placed under contract first is the tidal basin, two locks, dock, and so much of the walls of the fitting-out basin as will, by their connection with the wharf walls or Fountain Lake to be excavated by convicts, enclose the whole of the area of the extension taken from the harbour, and by this afford great facilities for the more rapid and economic completion of the remainder of the design.

This convict work requires a provision of 650,000*l.*, and it should be completed by the end of the year 1869, though the two locks and dock may be available by the autumn of 1868.

The annual expenditure during the same period, in the employment of prison labour, will be 50,000*l.*

To these amounts must be added the dredging of the tidal basin, amounting to 22,000*l.*, making a total, with what appears in the Annual Estimates for 1865-66, of 842,000*l.*, and which should be distributed as follows, viz:—

	£.
1866-67:—For Contracts - - - - - -	200,000
„ Convict labour - - - - - -	50,000
„ Dredging - - - - - -	10,000
1867-68:—For Contracts - - - - - -	250,000
„ Convict labour - - - - - -	50,000
„ Dredging - - - - - -	12,000
1868-69:—For Contracts - - - - - -	200,000
„ Convict labour - - - - - -	50,000

By this arrangement the most pressing necessity of the Navy, namely, greatly increased means for docking, at all times, the largest ships, would be provided at the earliest date; and the proposed application of prison labour would not, whilst it diminished materially the cost of the works in the aggregate, seriously affect the time for their execution.

On the completion of the works now proposed to be undertaken, and which may be regarded as the first part of the design, there will remain to be executed by contracts works estimated at 270,000 *l.*; and proceeding on the understanding that the remainder will be completed in three years from 1869-70, 150,000 *l.* must be appropriated for the employment of convicts, and 238,000 *l.* for dredging and other miscellaneous items connected with this extension, all the particulars

of which are shown in the accompanying detailed estimates giving rates and quantities.

(signed) *Andrew Clarke,*
Captain, R.E.

Enclosure No. 1.

GENERAL ABSTRACT.

	£.
By Contract (No. 1).	
For the construction of two deep locks, one deep lock, a length of 1,640 feet of harbour wall, including two entrances to fitting-out basin, western wall of repairing basin, two docks, and two dock entrances - - - - - -	760,000
By Contract (No. 2).	
For the construction of 4,190 feet lineal of jetty - - - - - - -	80,000
By Contract (No. 3).	
For 14 sliding caissons - - - - - - - - - - - - -	80,000
By Prisoners.	
For the construction of 2,550 feet lineal of harbour wall, internal walls to basins and the docks - - - - - - - - - - - -	230,000
By Purchased Plant and Hired Labour.	
For the removal of about 5,000,000 tons of soil by dredging - - - - -	180,000
Part by Contract and part by Prisoners.	
Other items for completing the extension works - - - - - - -	170,000
TOTAL - - -	£. 1,500,000

Enclosure No. 2.

DETAILED ESTIMATES.

(Not printed.)

Enclosure No. 3.

REPORT of the Master Attendant, Master Shipwright, Chief Engineer, and Civil Engineer, of Portsmouth Dockyard.

Sir, Portsmouth Dockyard, 15 June 1864.

WE beg to refer to your memorandum of the 17th ultimo, forwarding to us a plan for the docks and basins for the extension of this dockyard, as proposed by the Right Honorable H. T. L. Corry, and to our reply thereto as forwarded to you.

We now beg to enclose herewith a plan prepared by us, embodying portions of Mr. Corry's plan, and other plans proposed by yourself and the Director of Works Department.

The special advantages embodied in the plan now submitted are as follows:—

1stly. A considerable space of tidal slack water in front of the entrance to the two basins and the two dry docks.

2dly. Two deep dry docks (34 feet, at ordinary spring tides, over the invert) entering direct from the harbour, with the entrance in slack water easily accessible and convenient for wharfage.

3dly. A larger amount of wharfage than is obtained by any other plan that we have seen.

4thly. An inner basin of 650 feet in width, which we consider the most convenient width that can be adopted, as it allows a ship to lie alongside on each side, and one of the longest ships in the Navy to be swung between them without disturbing them. The space at the lower end of this basin is sufficiently wide to allow ships to lie alongside, and for any ships requiring to be swung to be taken out between them into the wider part of the basin and swung there. With regard to the communication between these basins and the present steam basin, there is sufficient space to transport ships of the largest class at present built

built from one basin to the other. This basin is considered of sufficient size to contain all the ships that the dockyard people would be likely to be employed upon at one time, and gives great facilities for placing the docks and new workshops for either the shipwright or factory departments in the most advantageous positions, dependent on the convict prison and the barrack depôt, and a small portion of the town of Portsea being added to the dockyard, which we think most important.

5thly. The outer basin, as proposed, we consider advantageous, because we look upon it as a basin for the receiving of ships before and after repair, and not in the hands of the dockyard; and we think that, by reclaiming so much of the mud-land as may be necessary for the two harbour docks near the entrance of the basin, much valuable space for wharfage would be gained, and upon which the necessary working sheds could be erected contiguous to the docks; a space would be gained for a coal store close to the outer or steam reserve basin, from which ships could be coaled before leaving it for the purpose of going to sea.

At the east end of the outer basin a sufficient space could be gained from the harbour on which to erect workshops for the use of the steam reserve, thereby getting the advantage of keeping the naval engineers in the locality where their services are required when engaged on repairs of ships belonging to the reserve.

6thly. In order to admit of ready communication between the south and north sides of the outer basin, light pontoon bridges could be thrown across (removable at pleasure), for easy access to the docks, or for getting ships in or out of the basin.

We have, &c.
James Tonkin, Master Attendant.
H. Cradock, Master Shipwright.
Andrew Murray, Chief Engineer.
Henry Wood, Assistant Civil Engineer.

Admiral Superintendent George Elliot,
&c. &c.

Approved.
I concur in this report and the accompanying Plan.

George Elliot, Rear-Admiral Superintendent.

Enclosure No. 4.

Memorandum by Admiral Sir *William F. Martin*.

The annexed Plan represents a close basin, a tidal basin, and nine docks. The basins would be entered from the west. The close basin would be a rectangle, say 1,600 feet long from east to west, and 800 feet in breadth.

A pier should project about 1,000 feet from the centre of the east side, and have at its head a first-class dock. The part of the pier which is to contain the dock must be about 270 feet across, but the remainder need not be more than 150 feet wide.

Beyond the pier head an area of about 800 feet by 600 is reserved, where the largest ships may be turned round without rendering necessary the removal of any vessels that may be moored to the surrounding wharves. On each side of the pier two tiers of ships might lie at the wharves with a navigable channel between them. No other appropriation of the space between the exterior walls of a basin, after reserving room to turn ships, would afford so much wharfage. At the east end of the basin there may be two or four first-class docks. The basin may be divided, when necessary, into three compartments by two caissons connecting its sides with the pier head. By these means, the wharves would be within an easy distance of the factory; one compartment might be dried at a time, and every advantage would be secured which several basins may have over one basin whose area equals the total areas of the others, whilst the outer com-

partments could be used as a common lock for many ships, as will be presently described.

The outer compartment and its entrance should have a depth of 27 feet at low water of spring tides. The two inner compartments and their entrances, and the sills of the three or five docks of the basin, should have a depth over them of 27 feet at half tide. From half flood to half ebb all three compartments might be kept open to the harbour, as for this period the deepest ships could float in them, but from half ebb to half flood, the two inner, if they contained such ships, must be closed. During the latter period, however, the outer compartment being always accessible to ships of the greatest draught might be used simultaneously by several of them as a lock. From it, had the inner compartment been closed at half ebb, the ships might pass into them at half flood, or if closed at high water, the ships might enter them even at low water, since, from the relative capacities of the compartments, their levels might be equalised, as in the case of an ordinary lock.

Thus the process of receiving ships into the outer or lock compartment would have no tidal delay, nor the delay of opening and closing caissons for each ship, when more than one were to be received.

There might, therefore, be an almost uninterrupted communication for all classes of ships between the harbour, the inner compartment, and the docks.

The advantage of the outer compartment being a lock for several ships together, besides being a close basin, would be inestimable in critical times, for it would remove the great existing impediment to the prompt repair of a damaged fleet. The cost of the arrangement above the cost of a shallower basin and its necessary appendage of a first-class lock would not be great.

In time of peace one of the inner compartments might be filled with some of the reserve ships, and the other be kept for the current work, and in the event of a war both could be used for equipping and repairing.

The close basin may be smaller than represented in the plan, without affecting the two important principles by which great wharfage is obtained on a comparatively small area, and the outer compartment is adapted for a lock to the inner compartments for many ships at a time.

Situated as the open basin is proposed to be, the approach to it, and the space within it, would be clear of the strength of the tides, and it would therefore be entered and quitted with comparative ease.

Of all the duties in a Dockyard establishment, the most difficult to conduct is that of the Master Attendant, as other departments, when much work is in hand, depend greatly upon his prompt compliance with their requisitions for placing and removing ships; the difficulties attending the management of the ships in bad weather and strong tides should be abated by every possible contrivance. An open basin placed as represented would greatly reduce the difficulties that now beset his duty.

The wharves of the open basin should never have less than 27 feet water alongside them. There should also be 27 feet over the sills of its four first-class docks, for, as from their position no strength of tide would interfere with the admission of ships to them, they should not be bared by a want of water.

Of the nine first-class docks entered from the two basins, four would be approached directly from the open basin, and under the most favourable circumstances.

(signed) *W. F. Martin*, Admiral.

PORTSMOUTH. *Design for Extension of Dockyard.* PLAN A.

April 1862

№ 227 Ordered by the House of Commons to be Printed 27th April 1865

PORTSMOUTH. *Design for Extension of Dockyard.* PLAN B

February 1863.

№ 227 Ordered by the House of Commons to be Printed 27th April 1865

PORTSMOUTH. *Design for Extension of Dockyard.* PLAN C.

April. 1864.

PORTSMOUTH. *Design for Extension of Dockyard.* PLAN D.

June 15th 1861.

PORTSMOUTH. *Design for Extension of Dockyard.* PLAN E.

Red Tint. Contract work with Stone, Brick &c supplied by Convict Labour.

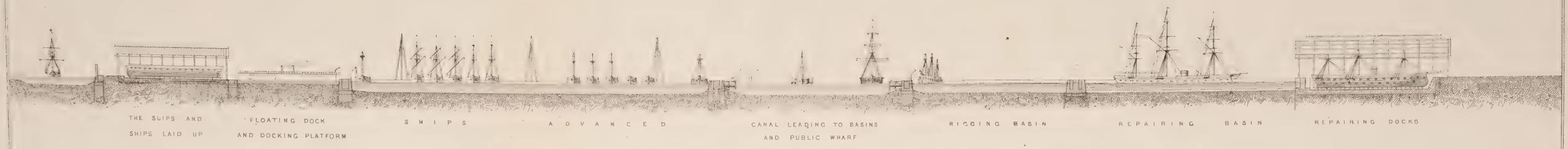
Green Tint. Convict Work.

The Dredging generally will be done by Government Plant and hired labour.

PORTSMOUTH:

DESIGN FOR EXTENSION OF DOCKYARD (PLAN E.)

SECTIONS.

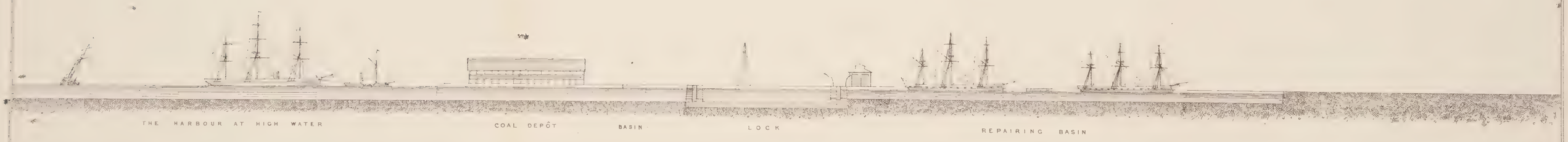


SECTION FROM NORTH TO SOUTH.

(THROUGH THE GREAT BASIN, RIGGING BASIN, AND REPAIRING BASIN.)

SECTION FROM NORTH TO SOUTH.

(THROUGH THE FITTING OUT BASIN &c.)



SECTION FROM EAST TO WEST LOOKING NORTH.

(THROUGH THE REPAIRING BASIN &c.)

SECTION FROM EAST TO WEST LOOKING SOUTH.

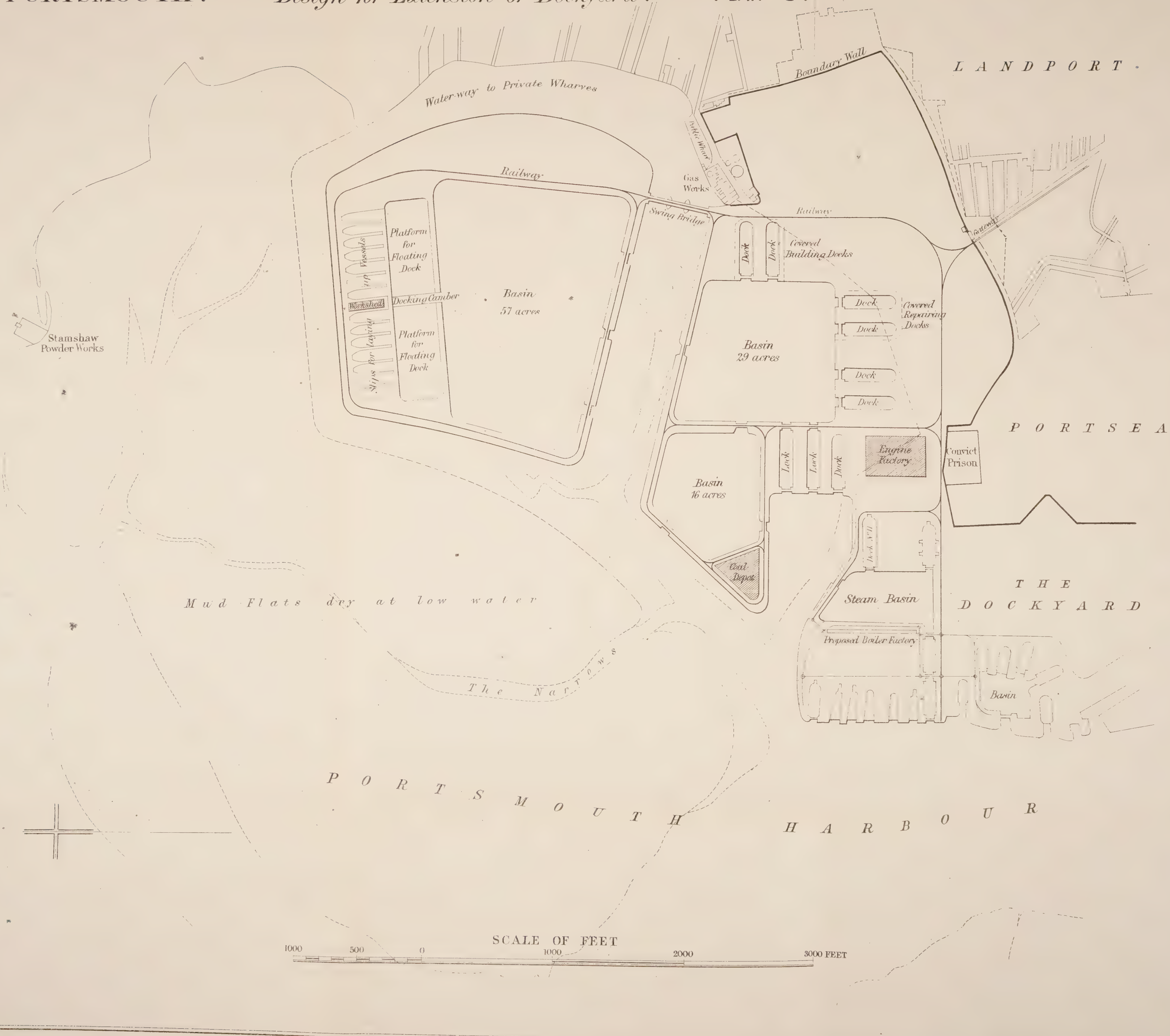
(THROUGH THE REPAIRING BASIN &c.)

SCALE OF FEET

PORTSMOUTH. *Design for Extension of Dockyard.* PLAN F.

Nº 227 Ordered by the House of Commons to be Printed 27th April 1865

PORTSMOUTH. *Design for Extension of Dockyard.* PLAN C.



PORTSMOUTH. *Design for Extension of Dockyard.* PLAN H.

January 1865.

PAPERS relating to the Proposed Extension of Basin and Dock Accommodation in the Royal Dockyards.

(*Lord Clarence Paget.*)

Ordered, by The House of Commons, *to be Printed,*
27 *April* 1865.

[*Price* 8*s.*]

227.

Under 12 *oz.*

ROYAL DOCKYARDS.

(DOCK AT HAULBOWLINE.)

FURTHER RETURN to an Order of the Honourable The House of Commons, dated 27 April 1865;—*for*,

PAPERS "relating to the Proposed Extension of BASIN and DOCK ACCOMMODATION in the ROYAL DOCKYARDS."

Admiralty, 18 May 1865.

C. H. PENNELL, Chief Clerk.

(Lord Clarence Paget.)

Ordered, by The House of Commons, *to be Printed*, 19 *May* 1865

MEMORANDUM by the Director of Works.

HAULBOWLINE.—DESIGN FOR EXTENSION OF DOCKYARD.

Admiralty, Somerset House, May 1865.

OF the very many good sites for Still Water Basins and Graving Docks in Queenstown and Cork Outer Harbour, I am of opinion that the "Spit Bank" to the eastward of Haulbowline, in direct connection with the existing naval establishment, offers, on the whole, the site most suitable to meet the probable wants of the Royal Navy; and presents, in addition to its proximity to Spike Island, where there is a large amount of prison labour available, certain facilities of construction.

Adopting, then, this site, I herewith submit a general design for the extension of the existing Dockyard on Haulbowline.

This design consists of a Basin of 12 acres, with 30 feet over the sill at the entrance at High Water Neaps, with 2,000 feet of wharf accommodation, and with space for two Docks leading out of the Basin.

I propose, however, that the construction of only one of these Docks should at present be undertaken.

The design includes a small Factory.

The approximate estimate, on the supposition that the largest proportion of the work is to be executed by convict labour, I have taken at £. 150,000, and the whole should be completed in six years.

If it be decided to execute this work with convict labour, it will not require legislative provision for contracts such as is desirable for Portsmouth and Chatham.

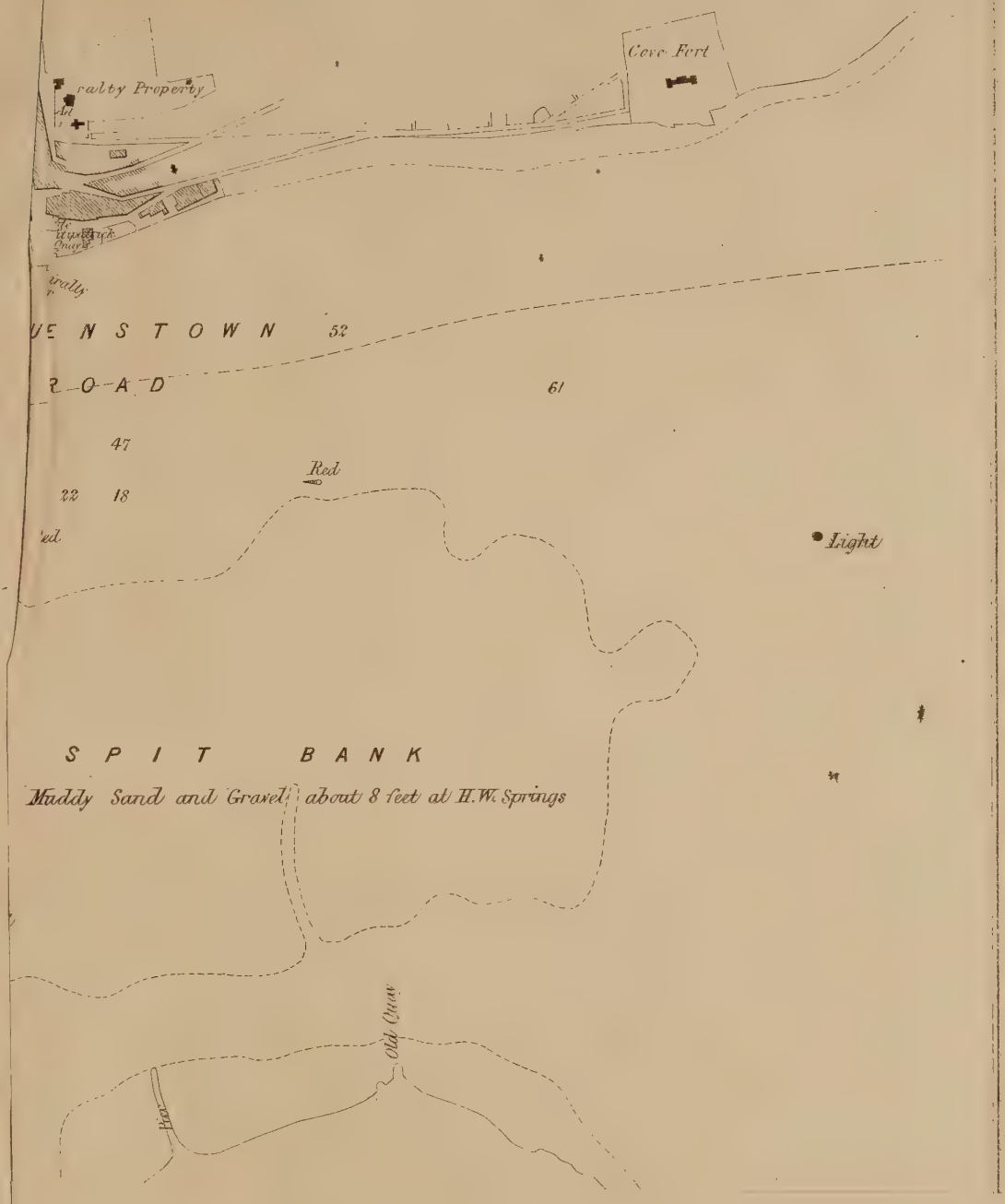
Should my Lords approve of this design, I propose to commence the works on the 1st of July, at which time the convicts, I am given to understand, will no longer be required by the War Department, and will therefore be at the disposal of the Admiralty.

(signed) *And. Clarke,*
Captain, R.E.

In the general outline of this proposal I entirely concur.

(signed) *Rob. Spencer Robinson,*
Controller of the Navy.

ESTABLISHMENT.



ROYAL DOCKYARDS.

(DOCK AT HAULBOWLINE.)

FURTHER RETURN.

PAPERS relating to the Proposed Extension of Basin and Dock Accommodation in the Royal Dockyards.

(*Lord Clarence Paget.*)

Ordered, *by* The House of Commons, *to be Printed*,
19 *May* 1865.

[*Price* 1*s.*]

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DOCKYARD AND VICTUALLING LIGHTERS.

RETURN to an Address of the Honourable The House of Commons, dated 3 March 1865;—*for*,

"RETURNS from the BOARD of ADMIRALTY of the PAY of MEN employed as MASTERS of the DOCKYARD and VICTUALLING LIGHTERS; and, from the WAR OFFICE, of the PAY of the MASTERS of LIGHTERS employed under that Department."

War Office, 10 March 1865.

HARTINGTON.

RETURN of the PAY of MEN employed as MASTERS of the DOCKYARD and VICTUALLING LIGHTERS under the BOARD of ADMIRALTY.

		PAY	
		Per Day.	Per Month.
		£. s. d.	£. s. d.
Dock and Victualling Yard Craft:			
Master of	"Confiance" Tug, Devonport	– 8 5	13 – 11
	Plymouth Yacht, Devonport	– 8 5	13 – 11
	"Buffalo" Steamer, Royal Victoria Yard	– 7 –	10 17 –
Dockyard Hoys, Steam Tugs, Steam Tanks, &c.:			
Masters of	1st Class	– 4 –	6 4 –
	2d Class	– 3 8	5 13 8
	3d Class	– 3 3	5 – 9

RETURN of the PAY of MASTERS of LIGHTERS employed under the WAR OFFICE.

		Pay per Month.
		£. s. d.
Masters	1st Class (Steamers)	13 – –
	2d Class	10 – –
	3d Class	9 – –
	4th Class	7 – –
	5th Class	6 – –
	6th Class	5 – –

DOCKYARD AND VICTUALLING LIGHTERS.

RETURNS from the Board of Admiralty of the Pay of Men employed as Masters of the Dockyard and Victualling Lighters; and, from the War Office, of the Pay of the Masters of Lighters employed under that Department.

(*Mr. Ferrand.*)

Ordered, by The House of Commons, *to be Printed,*
13 *March* 1865.

DOCKYARD SUPERINTENDENTS.

RETURN to an Order of the Honourable The House of Commons, dated 29 June 1865;—*for*,

A RETURN "showing the Length of Time which each SUPERINTENDENT of HER MAJESTY'S DOCKYARDS held such Office, from 1841 to 1864 inclusive."

Admiralty, 30 June 1865.

C. H. PENNELL, Chief Clerk.

(*Sir Frederic Smith.*)

Ordered, by The House of Commons, *to be Printed*, 3 *July* 1865.

RETURN showing the Length of Time which each SUPERINTENDENT of HER MAJESTY'S DOCKYARDS held Office, from 1841 to 1864 inclusive.

DOCKYARD.	NAME.	Date of Appointment.	Date of Supersession.
DEPTFORD - -	Captain Sir Watkin O. Pell, Knt. -	24 Aug. 1841	11 Dec. 1841
	„ Sir John Hill, Knt. - -	1 Jan. 1842	16 April 1851
	„ Hon. R. S. Dundas, C. B. -	16 April 1851	10 Jan. 1853
	„ George B. Martin - -	10 Jan. 1853	14 Oct. 1854
	„ Horatio T. Austin, C. B. -	18 Oct. 1854	8 Dec. 1857
	„ Claude M. Buckle, C. B. -	8 Dec. 1857	11 Feb. 1863
	„ Henry Chads - - -	11 Feb. 1863	Now serving.
WOOLWICH - -	Captain Phipps Hornby, C.B. - -	16 Jan. 1838	5 Jan. 1842
	„ Sir Francis A. Collier, K.C.H., C.B.	6 Jan. 1842	30 Nov. 1846
	„ Sir James J. Gordon Bremer, K.C.B., K.C.H.	1 Dec. 1846	16 Nov. 1848
	„ Henry Eden - - -	17 Nov. 1848	30 Dec. 1853
	„ John Shepherd - - -	31 Dec. 1853	20 Dec. 1858
	„ Hon. James R. Drummond, C.B.	21 Dec. 1858	14 June 1861
	„ Sir Frederick W. E. Nicolson, Bart., C.B.	1 July 1861	31 Dec. 1863
	„ Hugh Dunlop, C.B. - -	1 Jan. 1864	Still serving.
	Note.—Captain Lord John Hay and Captain Houston Stewart were temporarily in command of Woolwich Dockyard during the absence of Sir Francis Collier, on duty, between 1 May 1846 and 15 October 1846.		
CHATHAM - -	Captain John Clavell - - -	19 April 1837	24 Aug. 1841
	„ W. H. Shirreff - - -	25 Aug. 1841	20 Sept. 1846
	„ Sir Thos. Bourchier, K.C.B.	21 Sept. 1846	26 April 1849
	„ Peter Richards, C.B. - -	5 May 1849	2 June 1854
	„ Christopher Wyvill - -	16 June 1854	11 Feb. 1856
	„ George Goldsmith, C.B. -	20 Mar. 1856	18 April 1861
	„ Edward G. Fanshawe -	19 April 1861	18 Nov. 1863
	„ Wm. Houston Stewart, C.B. -	19 Nov. 1863	Still serving.
SHEERNESS - -	Captain Sir John Hill, Knt. - -	9 April 1838	31 Dec. 1841
	„ Peter Fisher - - -	1 Jan. 1842	28 Aug. 1844
	„ Richard Arthur - - -	23 Sept. 1844	11 Nov. 1846
	„ David Price - - -	12 Nov. 1846	2 Dec. 1850
	„ M. Seymour - - -	3 Dec. 1850	11 Sept. 1851
	„ Charles Hope - - -	29 Sept. 1851	2 April 1854
	„ Christopher Wyvill - -	3 April 1854	15 June 1854
	„ J. J. Tucker - - -	16 June 1854	22 Sept. 1857
	„ John C. Fitzgerald - -	23 Sept. 1857	30 May 1859 (DD.)
	„ R. B. Watson, C.B. - -	9 June 1859	2 July 1860 (DD.)
	„ Charles Wise - - -	3 July 1860	26 April 1865

Dockyard.	Name.	Date of Appointment.	Date of Supersession.
PORTSMOUTH -	Rear Admiral Honourable Duncombe P. Bouverie.	29 July 1837	3 Aug. 1842
	„ Hyde Parker - -	4 Aug. 1842	26 Sept. 1847
	„ William H. Shirreff -	27 Sept. 1847	1 Dec. 1847 (DD.)
	„ Henry Prescott, C.B. -	21 Dec. 1847	30 Sept. 1852
	„ Arthur Fanshawe, C.B.	1 Oct. 1852	1 Dec. 1853
	„ Wm. F. Martin - -	2 Dec. 1853	24 Feb. 1858
	„ Hon. George Grey -	26 Feb. 1858	24 Feb. 1863
	„ George Elliot, C.B. -	25 Feb. 1863	Still serving.
DEVONPORT -	Rear Admiral Warren - - -	1 April 1837	20 Dec. 1841
	„ Sir Samuel Pym -	20 Dec. 1841	28 Dec. 1846
	„ Sir John Louis - -	29 Dec. 1846	16 Feb. 1850
	„ Lord John Hay, C.B. -	17 Feb. 1850	26 Aug. 1851
	„ M. Seymour - -	12 Sept. 1851	28 Feb. 1855
	„ Sir J. Plumridge, K.C.B.	28 Feb. 1855	7 Dec. 1857
	„ Sir T. S. Pasley, Bart.	9 Dec. 1857	30 Nov. 1862
	„ T. M. C. Symonds, C.B.	1 Dec. 1862	Still serving.
	Note.—Rear Admiral the Honourable M. Stopford and Rear Admiral Henry Eden were temporarily in command during Rear Admiral Seymour's absence in 1854.		
PEMBROKE - -	Captain Samuel Jackson, C.B. - -	22 April 1838	31 Dec. 1841
	„ Sir Watkin O. Pell, Knt. -	1 Jan. 1842	31 Mar. 1845
	„ Gordon T. Falcon - -	1 April 1845	30 Sept. 1848
	„ Peter Richards, C.B. - -	1 Oct. 1848	4 May 1849
	„ Sir Thomas S. Pasley, Bart. -	5 May 1849	25 May 1854
	„ Robert Smart, K.H. - -	26 May 1854	28 July 1857
	„ George Ramsay, C.B. - -	29 July 1857	3 Sept. 1862
	„ William Loring, C.B. - -	4 Sept. 1862	Still serving.
MALTA - - -	Rear Admiral Sir John Louis, Bart.	16 Jan. 1838	20 Mar. 1843
	„ Sir Lucius Curtis, C.B.	21 Mar. 1843	19 Mar. 1848
	„ Edward Harvey -	20 Mar. 1848	18 April 1853
	„ Houston Stewart, C.B.	19 April 1853	17 Jan. 1855
	„ Hon. Montagu Stopford	18 Jan. 1855	2 Sept. 1858
	„ Hen. J. Codrington, C.B.	3 Sept. 1858	5 April 1863
	„ Horatio T. Austin, C.B.	6 April 1863	28 Nov. 1864
	„ Henry Kellett, C.B. -	29 Nov. 1864	Still serving.

DOCKYARD SUPERINTENDENTS.

RETURN showing the Length of Time which each SUPERINTENDENT of HER MAJESTY'S DOCKYARDS held such Office, from 1841 to 1864 inclusive.

(Sir Frederic Smith.)

Ordered, by The House of Commons, *to be Printed,*
3 *July* 1865.

Under 1 *oz.*

ACCOUNTS AND PAPERS:

TWENTY-NINE VOLUMES.

—(6.—Part II.)—

NAVY.

Session

7 February——6 July 1865.

VOL. XXXV.—Part II.

1865.

ACCOUNTS AND PAPERS:

1865.

TWENTY-NINE VOLUMES:—CONTENTS OF THE

SIXTH VOLUME.—Part II.

N.B.—*THE* Figures *at the* beginning of the line, *correspond with the* N° *at the foot of each* Paper; *and the* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

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NAVAL RECEIPT AND EXPENDITURE.

1863–64.

COPY of an ACCOUNT of the NAVAL RECEIPT and EXPENDITURE, for the Year ended the 31st March 1864.

(*Prepared in pursuance of Act* 9 *&* 10 *Vict. c.* 92, *s.* 2.)

Ordered, by The House of Commons, *to be Printed,*
13 *February* 1865.

Copy of an ACCOUNT of the Naval Receipt and Expenditure for the Year

The unappropriated Balance of 370,397 *l.* 12 *s.* 3 *d.*, shown on the Account of Naval Receipt and Expenditure for the Financial Year ended the 31st March 1863, has been withdrawn by the Lords of the Treasury from the Naval Balance at the Exchequer, agreeably with the arrangement approved of by their Lordships, as signified by Mr. G. A. Hamilton's Letter of the 23d September 1864, an attested Copy of which is annexed.

To Amount granted for Naval Services for the Year 1863–64, per Act 26 & 27 Vict. c. 99, under the following Heads: viz.	£. s. d.	£. s. d.
Vote No. 1. Wages to Seamen and Marines	2,921,951 – –	
2. Victuals and Clothing for ditto	1,416,986 – –	
3. Admiralty Office	165,322 – –	
4. Coast Guard Service, Royal Naval Coast Volunteers, and Royal Naval Reserve	299,695 – –	
5. Scientific Branch	71,961 – –	
6. Her Majesty's Establishments at Home	183,316 – –	
7. Her Majesty's Establishments Abroad	36,370 – –	
8. Wages to Artificers, &c., employed in Her Majesty's Establishments at Home	1,112,878 – –	
9. Wages to Artificers, &c., employed in Her Majesty's Establishments Abroad	69,957 – –	
10. Section I. Naval Stores for the Building, Repair, and Outfit of the Fleet	1,334,051 – –	
10. Section II. Steam Machinery, and Ships built by Contract	857,349 – –	
11. New Works, Improvements and Repairs in the Yards, &c.	433,298 – –	
12. Medicines and Medical Stores	66,000 – –	
13. Miscellaneous Services	99,370 – –	
14. Half Pay, Reserved Half Pay, and Retirement to Officers of the Navy and Royal Marines	719,341 – –	
15. Military Pensions and Allowances	483,105 – –	
16. Civil Pensions and Allowances	194,932 – –	
17. Army Department (Conveyance of Troops)	270,150 – –	
		10,736,032 – –
To Amount appropriated, being the balance of the sum of 600,000 *l.* received on the 28th February 1863, and out of the sum of 50,000 *l.* received on the 31st March 1864, as advances from the Vote of Credit for the China War, to cover the Excess of Expenditure incurred on account of the said War up to the 31st March 1864, beyond the Ordinary Grants for Naval Services to that date, under the Act 24 & 25 Vict. c. 103, s. 15		206,496 11 4
	£.	10,942,528 11 4

Admiralty,
30 November 1864.

SUPPLEMENTARY STATEMENT (per Treasury Letter of 29 August 1860).

The increased Charge included under Vote 17, Army Department (for conveyance of Troops and Stores) of the above Account, which has arisen out of the Naval Operations consequent on the Hostilities in China, is £. 206,496. 11. 4.

ended the 31st March 1864; prepared in pursuance of Act 9 & 10 Vict. c. 92, s. 2.

Votes. Nos.		EXPENDITURE, in 1863–64. £. s. d.	GRANTS and Amount Appropriated out of Vote of Credit. * £. s. d.
	NAVY EFFECTIVE SERVICES:		
1	BY Wages to Seamen and Marines	2,803,438 5 8	2,921,951 – –
2	„ Victuals and Clothing for ditto	1,168,607 15 –	1,416,986 – –
3	„ Admiralty Office	166,881 2 7	165,322 – –
4	„ Coast Guard Service, Royal Naval Coast Volunteers, and Royal Naval Reserve	274,612 19 2	299,695 – –
5	„ Scientific Branch	69,149 9 8	71,961 – –
6	„ Her Majesty's Establishments at Home	185,821 11 11	183,316 – –
7	„ Her Majesty's Establishments Abroad	37,387 17 11	36,370 – –
8	„ Wages to Artificers, &c., employed in Her Majesty's Establishments at Home	1,162,152 6 4	1,112,878 – –
9	„ Wages to Artificers, &c., employed in Her Majesty's Establishments Abroad	71,246 14 11	69,957 – –
10	„ Section I. Naval Stores for the Building, Repair, and Outfit of the Fleet	1,524,157 17 4	1,334,051 – –
	„ Section II. Steam Machinery and Ships built by Contract	819,153 4 6	857,349 – –
11	„ New Works, Improvements and Repairs in the Yards, &c.	417,383 17 6	433,298 – –
12	„ Medicines and Medical Stores	66,071 10 8	66,000 – –
13	„ Miscellaneous Services	126,653 15 6	99,370 – –
	NAVY NON-EFFECTIVE SERVICES:		
14	BY Half Pay, Reserved Half Pay, and Retirement to Officers of the Navy and Royal Marines	693,894 – 10	719,341 – –
15	„ Military Pensions and Allowances	476,454 – 5	483,105 – –
16	„ Civil Pensions and Allowances	181,564 4 11	194,932 – –
	SERVICE OF OTHER DEPARTMENTS:		
17	BY Army Department (Conveyance of Troops)	501,104 10 8	270,150 – – *206,496 11 4
	£.	10,745,735 5 6	10,736,032 – – *206,496 11 4
	BY Amount written off as Irrecoverable, being the Balances due from sundry persons	442 7 2	—
	£.	10,746,177 12 8	10,942,528 11 4
	The Surplus Grants on Votes Nos. 1, 2, 4, 5, 10 (Section II.), 11, 14, 15, and 16, amount to £. 494,360 2 4		
	The Deficiencies on Votes Nos. 3, 6, 7, 8, 9, 10 (Section I.), 12, 13, and 17, and Balances Irrecoverable, amount to 298,009 3 8		
	BY Balance of Votes unappropriated	196,350 18 8	—
	£.	10,942,528 11 4	10,942,528 11 4

* *Vide* Explanations of the causes of the excesses on the other side.

(signed) *J. Beeby*,
Accountant General of the Navy.

Examined,
Charles Vine.

WE, the Commissioners for Auditing the Public Accounts, do hereby certify, that this Account, transmitted to us in pursuance of the 2d section of the Act 9 & 10 Vict. c. 92, has been examined by Officers under our direction; and that, subject to the observations contained in the accompanying Report to the Lords Commissioners of Her Majesty's Treasury, the above is a correct statement of the Naval Receipt and Expenditure for the year ended 31st March 1864, as compared with the Account Books and Vouchers, and other documents from which the Books are prepared.

Dated at the Audit Office, this 9th day of January 1865.

Edwd. Romilly.
Henry Arbuthnot.
W. L. Maberly.

Sir, Treasury Chambers, 23 September 1864.

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lords Commissioners of the Admiralty, that they have directed the Comptroller General of the Exchequer to cancel the sum of 370,397 *l.* 12 *s.* 3 *d.*, out of the Balance which remained in the Exchequer on the 31st March last to the credit of Navy Votes.

I am, &c.

The Secretary to the Admiralty, &c. &c. &c. (signed) *Geo. A. Hamilton.*

EXPLANATIONS of the CAUSES of the EXCESSES and SURPLUSES on the preceding Account.

VOTE No. 1.

WAGES to SEAMEN and MARINES (Surplus) - £. 118,512 14 4

This surplus is caused by the number of Seamen and Boys serving afloat in the Fleet and Coast-guard Service, and of Marines serving-afloat and on shore, having been on the average of the year less than that for which provision was made.

VOTE No. 2.

VICTUALS and CLOTHING for SEAMEN and MARINES (Surplus) - £. 248,378 5 –

This surplus is caused by the number of Seamen actually victualled afloat, having been less than that provided for, and the prices of biscuit, flour, and salt pork having been less than the rates at which they were estimated; also by a smaller quantity of salt meat having been purchased than was expected to be required when the Estimate was framed; and by the sums recovered from Seamen's Wages on account of issues of Clothing to them in the course of the year being greater than the Expenditure for the purchases to replenish the stock anticipated when the Estimate was framed. The surplus under this head has however been diminished by an excess for Marine Clothing &c., consequent upon payments made to the War Office for supplies up to the 31st December 1864.

VOTE No. 3.

ADMIRALTY OFFICE (Excess) - - - - £. 1,559 2 7

The excess upon this Vote is occasioned by heavy Law Charges consequent upon Criminal Prosecutions.

VOTE No. 4.

COAST GUARD SERVICE, ROYAL NAVAL COAST VOLUNTEERS, and ROYAL NAVAL RESERVE (Surplus) - - - - £. 25,082 – 10

This surplus arises chiefly under the head of "Royal Naval Reserve"; the numbers who have claimed retainers and presented themselves for drill being less than those estimated for; also from the requirements of the Force of the Royal Naval Coast Volunteers in the course of the year 1863-4 for Pay having been less than those for the year 1861-2, upon which the Estimate was based.

VOTE No. 5.

SCIENTIFIC BRANCH (Surplus) - - - - £. 2,811 10 4

This surplus arises from the discontinuance during the year of the Coast Survey at Tasmania (as stated in the explanations attached to the Account for 1862-3, in which an excess appeared), in consequence of that Colony having refused to bear a moiety of the expense, and also from the contingent charges of the Hydrographical Department, chiefly in connexion with the publication of works, having been less than usual.

VOTE No. 6.

HER MAJESTY'S ESTABLISHMENTS AT HOME (Excess) £. 2,505 11 11

This excess is occasioned principally by the New Barracks at Fort Cumberland and Plymouth not being sufficiently advanced to afford the necessary accommodation for Marine Officers, and the consequent additional payment of Lodging Allowances to those Officers.

VOTE No. 7.

HER MAJESTY'S ESTABLISHMENTS ABROAD (Excess) £. 1,017 17 11

The excess upon this Vote arises from the prolonged employment of Temporary Clerks at Hong Kong awaiting the arrival of Established Clerks; and from increased Expenditure for Temporary Clerical Assistance at Malta, Halifax, Bermuda, and Jamaica, to meet the requirements of the Fleet in the Mediterranean, and the North America and West India Stations; also from the payment of arrear of Salary of the Commissariat Officer in charge of Naval Stores at St. Helena.

VOTE No. 8.

WAGES, HER MAJESTY'S ESTABLISHMENTS AT HOME (Excess) £. 49,274 6 4

The excess upon this Vote is occasioned by the employment of an additional number of hired Men in the Dockyards in order to proceed more rapidly with the construction of Iron-clad Vessels, the Treasury sanction for which was given by letter of 9th December 1863. This excess has however been diminished by a saving on the provision for Established Men in the Dockyards and on that for Labourers in the Victualling-yard at Deptford.

VOTE No. 9.

WAGES, HER MAJESTY'S ESTABLISHMENTS ABROAD (Excess) £. 1,289 14 11

This excess is occasioned by the payment of Extra Allowances to the Naval Brigade serving on shore with the Army in New Zealand.

VOTE No. 10 (Section I.)

NAVAL STORES, &c. (Excess) - - - - £. 190,106 17 4

The excess upon this Vote arises from deliveries of larger quantities of English Oak, Italian Oak, and Mahogany timber due under existing contracts, than were contemplated and provided for, and for the payment of which the Treasury sanction was obtained by letter of the 13th January 1864; from the old copper and metal returned into store from ships broken up in the dockyards, and old metal repurchased from the buyers of old ships, falling as a charge upon this Vote, the value of the same being paid over to the Exchequer as an extra receipt, as sanctioned by Treasury Letter of 22d October 1864; also from additional expenditure for "Iron and Armour-plates for Iron-cased Ship building at Chatham," and "Iron for Armour-plates for Wooden Ships," in order to expedite their completion, as authorised by Treasury Letter of 17th December 1863. This excess has however been diminished by a saving on the provision for Coals, consequent on the supplies required for Foreign Stations being less than had been anticipated.

VOTE No. 10 (Section II.)

STEAM MACHINERY and SHIPS BUILT BY CONTRACT (Surplus) - £. 38,195 15 6

This surplus arises from the Contractors of some of the larger Iron Ships not having advanced the work to such a state as to entitle them to payment of some of the instalments, or such portions thereof, as were provided for under the Vote according to the terms of the Contract.

VOTE No. 11.

NEW WORKS, IMPROVEMENTS, &c. (Surplus) - £. 15,914 2 6

The surplus on this Vote arises mainly from the purchase of property in connexion with the extension of the Great Harbour at Malta not having been made as provided for; from no progress having been made in the building of the Naval Barracks at Keyham; from the progress in the work at the Keyham Basins having been less than had been anticipated, and from the postponement of the erection of a new Coal Store at Portsmouth. This surplus has been however diminished by the expenditure on New Jetties and on Dredging the Harbour at Portsmouth; and also by more rapid progress being made with the extension of the Dockyard at Chatham.

VOTE No. 12.

MEDICINES, &c. (Excess) - - - - - - £. 71 10 8

This small excess is occasioned by payment to the War Office for Medical Stores transferred to the Naval Department upon the occupation of Yarmouth Hospital by Naval Lunatic Patients, the Treasury sanction for which was obtained by letter of the 4th August 1863.

VOTE No. 13.

MISCELLANEOUS SERVICES (Excess) - - - £. 27,283 15 6

The excess upon this Vote mainly arises from the additional number of Passages granted, and the high rates of Passage Money for Officers on the Mediterranean, China, East India, and West India Stations, and from a large Payment awarded by the High Court of Admiralty, as compensation to the Owners of the Danish Ship "Uncas," for loss of that Vessel and her Cargo by collision with Her Majesty's Ship "Megæra."

VOTE No. 14.

HALF PAY, &c. (Surplus) - - - - - £. 25,446 19 2

This surplus is occasioned by a less number of officers having been placed on Half-pay than was provided for when the Estimate was framed.

VOTE No. 15.

MILITARY PENSIONS, &c. (Surplus) - - £. 6,650 19 7

This surplus is occasioned by the average number of Pensioners being less than had been anticipated when the Estimate was framed.

VOTE No. 16.

CIVIL PENSIONS, &c. (Surplus) - - - - £. 13,367 15 1

This surplus arises from the same cause as that under Vote No. 15.

VOTE No. 17.

ARMY DEPARTMENT (CONVEYANCE OF TROOPS), Excess, £. 24,457 19 4

This excess is occasioned by the return of a detachment of Royal Engineers from Vancouver's Island; by the re-payment of India Office Claims for conveyance of Troops from India to China; and by the removal of the 5th West India Regiment from St. Helena to Jamaica, these services having been unforeseen when the Estimate was framed; also, by the payment for Freight of Army Stores having been greater than was anticipated, owing to the settlement of Arrear War Office Claims. The Treasury sanction was obtained by letter of 27th January and 26th March 1864, for 10,208 *l.* 16 *s.* 1 *d.* of this excess. The extraordinary Expenditure of 206,496 *l.* 11 *s.* 4 *d.* occasioned by the settlement of the Claims of the Indian Government, for freight and provisions, consequent upon the late hostilities in China, has been defrayed out of the Vote of Credit for the China War, under Act 24 & 25 Vict. c. 103, s. 15.

BALANCES IRRECOVERABLE - - - - - £. 442 7 2

For Public Money stolen from the Chests of Her Majesty's Ships "Russell," "Black Prince," "Rinaldo," and "Princess Charlotte," and at the Royal Naval Hospital at Malta; for Public Money on board Her Majesty's Ship "Jaseur," unaccounted for at the time of her wreck; and Public Money in possession of an officer of Her Majesty's Ship "Penguin," lost when he was murdered by the natives of Kiana Island. On the other hand, Prize Money due to the late Paymaster of Her Majesty's Ship "Revenge" has been appropriated in part of the deficiency on his accounts written off as irrecoverable in 1861–62.

The Treasury sanction was obtained to the above excesses upon Votes Nos. 8 and 12, and a portion of Nos. 10 (Section I.) and 17; as the excesses appearing upon the other Votes could only be known upon the Account for the year being closed in the present month, the Treasury sanction for the approval of such was applied for as usual upon the transmission of the Abstract Account for the year to that Department, and which has been given in Treasury Letter of 30th November 1864.

N. B.—The temporary application of the sum of 298,009 *l.* 3 *s.* 8 *d.* out of the Surpluses under Votes Nos. 1, 2, 4, 5, 10 (Section II.), 11, 14, 15, and 16, to cover the deficiencies on the Grants for the Services above-mentioned, has been sanctioned by Treasury Letter of 30th November 1864, with reference to the Provisions of the 24th Clause of Act 26 & 27 Vict. c. 99.

(signed) *J. Beeby,*
Accountant General of the Navy.

MEMORANDUM.

The Old Store and Extra Receipt Moneys for the Year 1863–64, amounting to 273,879 *l.* 11 *s.* 10 *d.* (as brought to account under the following detailed Heads), have been paid over to the Exchequer, in conformity with the Treasury Minute of 2 May 1848, instead of being appropriated, as heretofore, on the Navy Estimates.

Heads of Old Store and Extra Receipt Moneys.	Amount of Old Store Moneys.	Amount of Extra Receipts.	TOTAL.	Votes of the Navy Estimates under which formerly Appropriated.
	£. s. d.	£. s. d.	£. s. d.	
Old Seamen's Clothing, Marine Stores, &c. (Sales)	11,158 18 –	- - -	19,374 19 7	No. 1.
Repayments for Marine Service, &c. (Supplies)	- - -	89 16 5		
Discharges of Seamen and Marines	- - -	7,969 12 3		
Barrack Schools (Contributions towards Education)	- - -	156 12 11		
£.	11,158 18 –	8,216 1 7		
Old Stores, Victualling (Sales)	36,227 6 7	- - -	36,227 6 7	No. 2.
Sale of Charts	- - -	4,899 – 4	5,549 19 7	No. 5.
Instruction of Marine Cadets	- - -	650 19 3		
Barrack Rents (Rents of Canteens and Shops)	- - -	218 2 4	218 2 4	No. 6.
Old Stores, Naval (Sales)	59,323 15 2	- - -	180,957 11 5	No. 10.
Proceeds of the Sale of Old Ships	40,709 15 9	- - -		
Sale of Ships	- - -	38,457 16 8		
Per-centage on Cabin and Superintendents' Furniture, for its use	- - -	2,389 10 1		
Repayments, Naval (Supplies of Stores)	- - -	40,076 13 9		
£.	100,033 10 11	80,924 – 6		
Old Stores, Medical (Sales)	273 4 7	- - -	863 11 –	No. 12.
Repayments, Medical (Supplies of Stores)	- - -	590 6 5		
Penalties, Fines, &c.	- - -	1,550 3 9	8,323 17 5	No. 13.
Sale of Naval Property	- - -	505 12 10		
Rents of Naval Premises	- - -	5,292 13 10		
Per-centage on Port Admiral's Furniture, for its use	- - -	282 4 10		
Receipts for work done at Lewes Naval Prison	- - -	263 10 6		
Miscellaneous Receipts	- - -	429 11 8		
Contributions from Naval Prize Fund (under 13 & 14 Vict. c. 40)	- - -	5,000 – –	5,000 – –	No. 15.
Old Stores, Army Service (Sales of Transport Stores)	1,253 7 2	- - -	17,364 3 11	No. 17.
Repayments, Army Service (Victualling Troops on board Her Majesty's Ships, &c.)	- - -	16,248 4 6		
Less, Sale of Steam Tugs, Transport Service	- - -	*137 7 9*		
Debit balance arising from payment of the claim by the India Office made on 30th April 1863, for Commission on and Expenses of advertizing the sale of the "Armenian," chargeable to this head of Receipt to which the proceeds of the sale of the ship were credited in 1862	1,253 7 2	16,110 16 9		
Old Store Moneys	£. 148,946 7 3		£. 273,879 11 10	
Extra Receipts	124,933 4 7			

Examined,
Charles Vine.

(signed) *J. Beeby,*
Accountant General of the Navy.

REPORT of the COMMISSIONERS OF AUDIT on the foregoing Account.

(No. 5.)

Audit Office, Somerset House, London, W. C.,
9 January 1865.

My Lords,

WE have the honour to transmit the accompanying copy of the Account of the Receipt and Expenditure for Naval Services for the year ended 31st March 1864, forwarded to us by the Lords Commissioners of the Admiralty, in pursuance of the 2d section of the Act 9 & 10 Vict. c. 92, and examined by officers under our directions.

The total sum appropriated by the Act 26 & 27 Vict. c. 99, for Naval Services in the year 1863-64, was 10,736,032 *l.*, and the Total Expenditure in that year is shown by the accompanying Account to have been 10,746,177*l.* 12*s.* 8*d.*

It will be perceived from this Account that the Expenditure under the following heads has exceeded the amount voted by the sum of 504,505*l.* 15*s.*; viz.:—

Vote.	£.	*s.*	*d.*
3. Admiralty Office	1,559	2	7
6. Establishments at Home	2,505	11	11
7. Establishments Abroad	1,017	17	11
8. Wages at Home	49,274	6	4
9. Wages Abroad	1,289	14	11
10. (1st Section) Naval Stores	190,106	17	4
12. Medicines, &c.	71	10	8
13. Miscellaneous Services	27,283	15	6
17. Army Department (Conveyance of Troops)	230,954	10	8
Balances Irrecoverable	442	7	2
£.	504,505	15	–

And there is a surplus of 494,360*l.* 2*s.* 4*d.* under other heads; viz.:—

Vote.	£.	*s.*	*d.*
1. Wages to Seamen and Marines	118,512	14	4
2. Victuals for ditto	248,378	5	–
4. Coast Guard, &c.	25,082	–	10
5. Scientific Branch	2,811	10	4
10. (2d Section) Steam Machinery, and Ships built by Contract	38,195	15	6
11. New Works and Repairs	15,914	2	6
14. Half Pay	25,446	19	2
15. Military Pensions	6,650	19	7
16. Civil Pensions	13,367	15	1
£.	494,360	2	4

£. 206,496. 11 *s.* 4 *d.* of the deficiency of 230,954*l.* 10*s.* 8*d.* on Vote No. 17, "Army Department, Conveyance of Troops," has been made good by your Lordships' directions out of the special Vote for Naval and Military Operations in China.

The

The deficiency of 504,505*l.* 15*s.* has thus been reduced to 298,009*l.* 3*s.* 8*d.*, which latter sum has been temporarily defrayed, under your Lordships' authority, out of the surplus of 494,360*l.* 2*s.* 4*d.*, in accordance with the terms of the Act 26 & 27 Vict. c. 99, s. 24, and will, we apprehend, have to be provided for by Parliament.

A statement of the foregoing differences between the estimated Amounts and the actual Expenditure will be found subjoined.

We have ascertained that the amount of old store and extra receipt moneys, as shown in the Memorandum attached to the Account, has been paid into the Exchequer, as follows:—

	£.	*s.*	*d.*
September 1863 - - - - - - - - - -	49,411	–	8
December „ - - - - - - - - - -	86,724	17	9
March 1864 - - - - - - - - - -	69,146	10	6
June „ - - - - - - - - - -	68,597	2	11
£.	273,879	11	10

The practice adopted by the Navy of affixing a money value to certain serviceable stores, returned into store, and debiting the Vote for stores with the same as a repurchase, crediting at the same time the Exchequer with the amount as an extra receipt, was adverted to in our Report of the 29th January 1864, upon the Naval Account for the year 1862–63.

It was confined during that period to stores returned into store from ships broken up by the Admiralty at certain of Her Majesty's Dockyards, and has during the period of the present Account, been extended to the stores returned into store from ships broken up at other places than Her Majesty's Dockyards.

The effect of this practice is, as stated in the above-mentioned Report, that "the Store Votes have been twice charged with such stores, once with the cost when originally purchased, and again with their value when returned into store, but the Exchequer receives a positive credit representing the value of such stores, instead of the surrender of such saving upon the Store Vote as might arise in consequence of the return into store of a quantity of serviceable stores."

The arrangement made by your Lordships, viz., that a note should be appended to the Navy Account, explaining the degree to which the Account of the Financial year may be affected by the rectification of errors or omissions in the Accounts of previous years, does not come into operation until the 1st April 1864; consequently the remarks made by us in our Report of the 29th January 1864, upon the Navy Account for the year 1862–63, respecting the practice of correcting in an open Account, errors which had occurred in a closed Account, and of inserting in an open Account charges which had come in course of payment in previous years, are equally applicable to the present Account for the year 1863–64.

Certain questions which have arisen with reference to non-effective services remain for adjustment on the audit of the Cash Account of the Paymaster General to which they relate.

In transmitting the accompanying Account, we beg to enclose copies of letters which have passed between this Board and the Admiralty respecting the amount of expenditure relating to the year 1863–64, which has been omitted from the Account, either in consequence of Accounts not having been received in office or of their not having been examined and allowed when the books were closed. 2.

We have, &c.
(signed) *Edward Romilly.*
Henry Arbuthnot.
W. L. Maberley.

The Lords Commissioners of
Her Majesty's Treasury,
&c. &c. &c.

STATEMENT of the Amounts by which the NAVAL EXPENDITURE has fallen short of, or exceeded, the Sums Voted for the Year 1863-64.

Number of Vote.	HEADS OF SERVICE.	EXPENDED.	
		Less than Voted.	More than Voted.
		£. s. d.	£. s. d.
1	Wages to Seamen and Marines	118,512 14 4	—
2	Victuals for ditto	248,378 5 –	—
3	Admiralty Office	- - -	1,559 2 7
4	Coast Guard, Royal Naval Reserve	25,082 – 10	—
5	Scientific Branch	2,811 10 4	—
6	Establishments at Home	- - -	2,505 11 11
7	Establishments Abroad	- - -	1,017 17 11
8	Wages at Home	- - -	49,274 6 4
9	Wages Abroad	- - -	1,289 14 11
10	1st Section: Naval Stores	- - -	190,106 17 4
10	2d Section: Steam Machinery, and Ships built by Contract	38,195 15 6	—
11	New Works and Repairs	15,914 2 6	—
12	Medicines and Medical Stores	- - -	71 10 8
13	Miscellaneous Services	- - -	27,283 15 6
14	Half Pay	25,446 19 2	—
15	Military Pensions and Allowances	6,650 19 7	—
16	Civil Pensions and Allowances	13,367 15 1	—
17	Army Department: Conveyance of Troops	- - -	230,954 10 8
	Balances Irrecoverable	- - -	442 7 2
	£.	494,360 2 4	504,505 15 –

Audit Office, Somerset House,
2 December 1864.

My Lord,

I AM directed by the Commissioners for Auditing the Public Accounts with reference to the Account of Naval Receipt and Expenditure for the year 1863-64, transmitted in Mr. Romaine's letter of the 30th ultimo, to request that this Board may be furnished with a statement of the number and amount of the Accounts relating to the year 1863-64 received in office which have not been examined, and included in the account rendered for that year; also a statement of the Accounts which had not been received in office when the Account for the year 1863-64 was closed.

I have, &c.

The Secretary to the Admiralty.

(signed) *C. Macaulay.*

Gentlemen, Admiralty, 30 December 1864.

In reply to your letter of the 2d instant, No. 1,139, requesting information as to the number and amount of the Naval Accounts relating to 1863–64, not examined and included in that year's account, and also regarding the accounts not received in office, I am commanded by my Lords Commissioners of the Admiralty to acquaint you that all the cash accounts (4,461 in number) of naval accountants for 1863–64 received in office have been examined, and the expenditure, amounting to Five millions One hundred and twenty-three thousand Nine hundred and thirty-five pounds One shilling and Eleven-pence, included in the Parliamentary Naval Account for that year; and the following is a statement of the only accounts which had not been received in office when the Account for the year 1863–64 was closed:—

		£.	s.	d.	
Cockchafer - - -	4 December 1862 to 31 October 1863 -	2,069	–	3	*
Devastation - - -	1 to 31 March 1864 - - - - - -	1,078	6	9	
Sans Pareil - - -	1 April to 25 May 1863 - - - - -	313	19	3	
Styx - - - - -	1 April to 9 June 1863 - - - - -	142	17	7	
	£.	3,604	3	10	

I am to add that every endeavour has been made to obtain the Accounts in question in time to be included in the Account of the year to which they relate, but without success.

The Commissioners for Auditing the Public Accounts.

I am, &c.
(signed) *W. G. Romaine.*

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* *Note*:—

By subsequent letters from the Admiralty and Audit Board, dated 20th and 24th January 1865, it appears that the outstanding accounts, at the date of closing the foregoing account of Naval Receipt and Expenditure to the 31st March 1864, were as follows:

		£.	s.	d.
Cockchafer - -	1 April 1863 to 31 October 1863 - -	1,643	7	11
Devastation - -	1 March 1864 to 31 March 1864 - -	1,078	6	9
Cameleon - - -	1 March 1864 to 31 March 1864 - -	3,321	4	10
	£.	6,042	19	6

Treasury, 25 January 1865. (signed) *Geo. A. Hamilton.*

NAVAL RECEIPT AND EXPENDITURE.

1863-64.

COPY of an ACCOUNT of the NAVAL RECEIPT and EXPENDITURE, for the Year ended the 31st March 1864.

(*Prepared in pursuance of Act* 9 & 10 *Vict. c.* 92, *s.* 2.)

Ordered, by The House of Commons, *to be Printed,*
13 *February* 1865.

Under 2 *oz.*

NAVY.

1863-64.

STATEMENT of the SAVINGS and DEFICIENCIES upon the GRANTS for NAVY SERVICES, in the Year ended the 31st day of March 1864; showing all cases in which the Navy Department has obtained the sanction of the Treasury to Expenditure not provided for in the Grants for that Year, together with Copies of the Representations made to the Treasury by the Board of Admiralty; also the BALANCE SHEET, showing the Ledger Balances on the 30th September 1864, the Date on which the Annual Account of Naval Receipt and Expenditure for the Year 1863-64 was closed.

(*PRESENTED PURSUANT TO ACT*, 25 & 26 *VICT. c.* 71, *s.* 26.)

Ordered, by The House of Commons, *to be Printed*,
13 *February* 1865.

Audit Office, Somerset House, London, W.C.,
14 January 1865.

My Lords,

We have the honour to lay before your Lordships the accompanying Statement of the Savings and Deficiencies upon the Grants for Naval Services, in the year ended the 31st March 1864, which has been transmitted to us in pursuance of your Lordships' directions communicated to us in Mr. Peel's Letter of the 21st June 1864.

The Statement is accompanied by a Balance Sheet, showing the Ledger Balances on the day on which the Account was closed.

The Statement and Balance Sheet have been examined under our directions, and we beg leave to refer your Lordships to our Report of the 9th inst., No. 5, on the Abstract Account rendered under 9 & 10 Vict. c. 92, as applying equally to the Statement herewith transmitted.

We have, &c.
(signed) *Edward Romilly.*
Henry Arbuthnot.

The Lords Commissioners
of Her Majesty's Treasury, &c. &c. &c.

NAVY.

STATEMENT of the SAVINGS and DEFICIENCIES upon the GRANTS for NAVY SERVICES, for the Year ended 31st March 1864.

GENERAL STATEMENT of the SUMS EXPENDED, compared with the SUMS GRANTED, under the following VOTES, for NAVY SERVICES, in the Year ended 31st March 1864, showing the SAVING or DEFICIENCY upon each General Vote.

No. of Vote.	TITLE OF VOTE.	EXPENDITURE, 1863-64.	GRANTS and AMOUNT appropriated out of Vote of Credit.*	SAVINGS.	DEFICIENCIES.	Reference to Explanatory Statement.
	NAVY EFFECTIVE SERVICES:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1	Wages to Seamen and Marines - -	2,303,438 5 8	2,921,951 - -	118,512 14 4	- -	4
2	Victuals for - ditto - - - -	1,168,607 15 -	1,416,986 - -	248,378 5 -	- -	6
3	Admiralty Office - - - - -	166,881 2 7	165,322 - -	- -	1,559 2 7	10
4	Coast Guard Service, Royal Naval Coast Volunteers, and Royal Naval Reserve -	274,612 19 2	299,695 - -	25,082 - 10	- -	10
5	Scientific Branch - - - - -	69,149 9 8	71,961 - -	2,811 10 4	- -	12
6	Her Majesty's Establishments at Home -	185,821 11 11	183,316 - -	- -	2,505 11 11	12
7	Her Majesty's Establishments Abroad -	37,387 17 11	36,370 - -	- -	1,017 17 11	14
8	Wages to Artificers, &c. employed in Her Majesty's Establishments at Home -	1,162,152 6 4	1,112,878 - -	- -	49,274 6 4	16
9	Wages to Artificers, &c. employed in Her Majesty's Establishments Abroad - -	71,246 14 11	69,957 - -	- -	1,289 14 11	18
10 Sect. I.	Naval Stores for the Building, Repair, and Outfit of the Fleet - - - -	1,524,157 17 4	1,334,051 - -	- -	190,106 17 4	18
10 Sect. II.	Steam Machinery, and Ships built by Contract - - - - - - -	819,153 4 6	857,349 - -	38,195 15 6	- -	22
11	New Works, Improvements, and Repairs in the Yards, &c. - - - - -	417,383 17 6	433,298 - -	15,914 2 6	- -	24
12	Medicines and Medical Stores - - -	66,071 10 8	66,000 - -	- -	71 10 8	42
13	Miscellaneous Services - - - -	126,653 15 6	99,370 - -	- -	27,283 15 6	44
	NAVY NON-EFFECTIVE SERVICES:					
14	Half-Pay, Reserved Half-Pay, and Retirement to Officers of the Navy and Royal Marines - - - - -	693,894 - 10	719,341 - -	25,446 19 2	- -	46
15	Military Pensions and Allowances - -	476,454 - 5	483,105 - -	6,650 19 7	- -	46
16	Civil Pensions and Allowances - - -	181,564 4 11	194,932 - -	13,367 15 1	- -	46
	SERVICE OF OTHER DEPARTMENTS:					
17	Army Department (Conveyance of Troops)	501,104 10 8	270,150 - - 206,496 11 4*	- -	24,457 19 4	48
	£.	10,745,735 5 6	10,736,032 - - 206,496 11 4*	494,360 2 4	297,566 16 6	
	Amount written off as irrecoverable - -	442 7 2	- - -	- -	442 7 2	50
	£.	10,746,177 12 8	10,942,528 11 4			
	TOTAL SAVINGS - - - £.			494,360 2 4		
	TOTAL DEFICIENCIES - - - £.				298,009 3 8	

The Treasury sanction was obtained to the above Excesses upon Votes Nos. 8 and 12, on a portion of Nos. 10 (Section I.) and 17. As the Excesses appearing upon the other Votes could only be known upon the Account for the Year being closed in November 1864, the Treasury sanction for the approval of such was applied for as usual upon the transmission of the Abstract Account for the Year to that Department, and which has been given in Treasury Letter of 30th November 1864.

The temporary application of the Sum of 298,009*l.* 3*s.* 8*d.* out of the Surpluses under Votes Nos. 1, 2, 4, 5, 10 (Section II.), 11, 14, 15, and 16, to cover the Deficiencies on the Grants under Votes Nos. 3, 6, 7, 8, 9, 10 (Sec. I.), 12, 13, 17, and Balances Irrecoverable, has been sanctioned by Treasury Letter of 30th November 1864, with reference to the provisions of the 24th clause of Act 26 & 27 Vict. c. 99.

Copies of Applications made to the Treasury, and of Treasury Replies, appended.

Admiralty,
29 December 1864.

J. Beeby,
Accountant General of the Navy.

The above Account examined and found correct, subject to the observations contained in the Report to the Treasury of the 9th instant, No. 5, on the Account rendered under 9 & 10 Vict. c. 92.

Audit Office,
14 January 1865.

Charles Vine.

By order of the Board,
C. Macaulay, Secretary.

EXPLANATORY STATEMENT of the SUMS EXPENDED, "More or Less" than those ESTIMATED, together with the Causes of Variation between

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE Less than Estimate.	EXPENDITURE More than Estimate.
VOTE No. 1.				
WAGES TO SEAMEN AND MARINES:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Wages to Seamen and Marines Afloat	2,483,101 6 7	2,602,476 – –	115,223 19 1	– – –
Apprehension of Deserters	4,150 14 4			
Subsistence of Commissioned and Staff Officers, R.M., on Shore	62,456 2 7			
Subsistence of Non-Commissioned Officers and Privates, R.M., on Shore	221,898 19 11	290,753 – –	4,872 9 3	– – –
Salaries, Marine Service	1,530 8 3			
Field Allowances to Naval and Marine Officers, &c.	1,404 4 1	– – –	– – –	1,404 4 1
Prizes for Good Shooting to Royal Marines	545 18 7	1,087 – –	541 1 5	– – –
Recruiting Expenses, Royal Marines	9,903 2 7	11,130 – –	1,226 17 5	– – –
Contingent Charges, Marine Military Train and Battery, Mexico	608 19 3	– – –	– – –	608 19 3
Contingencies, Marine Service	18,373 13 –	14,500 – –	– – –	3,873 13 –
Expense of Raising Men and Bounty to Seamen	– – – (*See* Credit below)	2,000 – –	2,000 – –	– – –
	2,803,973 9 2	2,921,951 – –	123,864 7 2	5,886 16 4
Abate, Credit: Expense of Raising Men and Bounty to Seamen	*535 3 6*	– – –	535 3 6	– – –
£.	2,803,438 5 8	2,921,951 – –	124,399 10 8	5,886 16 4
Saving	£. 118,512 14 4		£. 118,512 14 4	

under each of the Subdivisions of the VOTES included in the foregoing Statement, the EXPENDITURE and the ESTIMATE.

CAUSES OF VARIATION.
Surplus: caused by the Number of Seamen and Boys serving Afloat in the Fleet and Coast Guard Service, and of Marines serving Afloat having been, on the Average of the Year, less than that for which Provision was made.
Surplus: caused by the Number of Marines serving on Shore having been less than that for which Provision was made.
Excess: the Expense of Field Allowances for Service on Shore in Mexico, New Zealand and Vancouver's Island not provided for.
Surplus: this is occasioned to some Extent from the Payments to Marines when on Board Ship having been included in the Ship's Books under the Head of "Sea Wages," which Payments in future will be charged to this Head.
Surplus: occasioned by it not having been found necessary to recruit for the Marine Service to the full extent contemplated when the Estimate was framed.
Excess: Expenditure for Horses, Harness, &c., for Service of the Marine Military Train in Mexico, not provided for.
Excess: caused by the Expenditure for Contingent Allowances to Officers of Royal Marines and Charges for Billetting Marines unprovided with Barrack Accommodation, being in Excess of the Amount provided for.
Surplus: not required. *See* Explanation against Credit, below.
Surplus: this Credit arises from the Re-payments of Bounty by Seamen who have purchased their Discharge from the Service having exceeded the Expenditure under that Head.

EXPLANATORY STATEMENT of the Sums expended, "More or Less" than those Estimated, under each of

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE	
			Less than Estimate.	More than Estimate.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
VOTE No. 2.				
VICTUALS AND CLOTHING FOR SEAMEN AND MARINES:				
PROVISIONS, &c.:				
Provisions received under Contract - - - -	442,904 7 5	—	—	—
Victualling Stores - ditto - - - - - -	79,704 11 8	—	—	—
Lighterage, &c., on Provisions, &c. - - -	4,646 16 4	—	—	—
Provisions and Victualling Stores purchased and repaired - - - - - - - - - -	275,825 3 3	—	—	—
Provisions and Victualling Stores supplied by other Departments - - - - - - - - -	49,508 4 7	—	—	—
Necessary Money (Allowance in lieu of Lights and Fuel to Persons in Yard Service Afloat) - -	583 16 3	—	—	—
Savings (Payments for Provisions not taken up) -	174,056 14 8	—	—	—
Allowances to Masters of Yard Craft for charge and issue of Provisions - - - - - - -	137 4 11	- - -	- - -	- - -
Allowances in lieu of Provisions, Fuel, Lamps, &c. -	176,505 8 2	- - -	- - -	- - -
Officers' Mess Traps - - - - - - - -	17,191 17 3	- - -	- - -	- - -
Advances to Officers (Mess Allowances) - -	8,494 6 4	- - -	- - -	- - -
Issues for the Victualling Service (for Supplies from other Branches of the Naval Department) - -	32,605 7 10	- - -	- - -	- - -
£.	1,262,163 18 8	—	—	—
Abate, Amount of Issues on account of other Branches of the Naval Service, other Departments, &c. - -	136,029 17 5	—	—	—
	1,126,134 1 3	1,275,409 - -	149,274 18 9	- - -
Freight of Provisions and Victualling Stores - -	14,083 8 10	20,000 - -	5,916 11 2	—
TOTAL, Provisions, &c. - - - £.	1,140,217 10 1	1,295,409 - -	155,191 9 11	- - -
Carried forward - - -	1,140,217 10 1	1,295,409 - -	155,191 9 11	—

the Subdivision of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.
Surplus: caused by the number of Men actually victualled afloat having been much less than was provided for; and the prices of Biscuit, Flour and Salt Pork having been less than the rates at which they were estimated. Also, by a smaller quantity of Salt Meat having been purchased than was expected would be required when the Estimate was framed.
Surplus: caused by the Reduction of the Force on Foreign Stations having rendered it unnecessary to send Supplies to the Depôts to the extent anticipated.

EXPLANATORY STATEMENT of the Sums expended, "More or Less" than those Estimated, under each of

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE Less than Estimate.	EXPENDITURE More than Estimate.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
VOTE No. 2—*continued.*				
VICTUALS AND CLOTHING FOR SEAMEN AND MARINES—*continued.*				
Brought forward - - -	1,140,217 10 1	1,295,409 - -	155,191 9 11	—
CLOTHING, &c.:				
Marine Clothing and Appointments - - -	64,014 14 5	47,300 - -	- - -	22,551 12 7
Allowances in lieu of Marine Clothing - - -	5,836 18 2			
Marine Necessaries (not Clothing) - - -	10,578 16 8	15,770 - -	5,191 3 4	- - -
Marine Barrack Stores - - - - - -	23,766 19 8	14,000 - -	- - -	9,766 19 8
Caps for the Royal Naval Reserve - - - -	333 15 1	720 - -	386 4 11	- - -
Clothing for the Royal Naval Coast Volunteers -	951 8 2	787 - -	- - -	164 8 2
Seamen's Clothing, Soap, and Tobacco - - -	*See* Credit below	43,000 - -	43,000 - -	- - -
£.	105,482 12 2	121,577 - -	48,577 8 3	32,483 - 5
Abate, Credit:				
Seamen's Clothing, Soap, and Tobacco - -	*77,092 7 3*	- - -	77,092 7 3	- - -
TOTAL CLOTHING, &c. - - - £.	28,390 4 11	121,577 - -	125,669 15 6	32,483 - 5
			32,483 - 5	
			93,186 15 1	
£.	1,168,607 15 -	1,416,986 - -	248,378 5 -	—
Saving - - - £. 248,378 5 -			£. 248,378 5 -	

the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

Excess: caused by Payments having been made to the War Office for Supplies up to the 31st December 1864.

Surplus: caused by the Payments having been less than the Estimate based upon the average of the three preceding Years.

Excess: caused by the Payments having exceeded the Estimate based upon the average Expenditure for the three previous Years, chiefly attributable to the necessity for furnishing new Rooms at the Marine Barracks at Plymouth and Eastney.

Surplus: less required than provided for.

Excess: more required than provided for.

Surplus: not required. *See* Explanation against Credit below.

Surplus: caused by the Sums recovered from Seamen's Wages on account of issues of Clothing to them in the course of the Year being greater than the Expenditure for the purchases to replenish the Stock, after charging the cost of supplies of gratuitous Clothing for which the Vote of 43,000 *l.* was taken.

EXPLANATORY STATEMENT of the Sums Expended, "More or Less" than those Estimated, under each of

HEADS OF SERVICE.	EXPENDITURE, 1863–64.	ESTIMATE, 1863–64.	EXPENDITURE Less than Estimate.	EXPENDITURE More than Estimate.
VOTE No. 3.				
ADMIRALTY OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Salaries, Admiralty Office	146,028 6 4	146,913 9 6	885 3 2	- -
Wages, Admiralty Office	3,650 4 10	3,508 10 6	- -	141 14 4
Rents, Taxes, and Contingencies, Admiralty Office	10,166 10 10	9,900 - -	- -	266 10 10
Legal Department	7,036 - 7	5,000 - -	- -	2,036 - 7
£.	166,881 2 7	165,322 - -	885 3 2	2,444 5 9
Deficiency	£. 1,559 2 7		£. 1,559 2 7	
VOTE No. 4.				
COAST GUARD SERVICE, ROYAL NAVAL COAST VOLUNTEERS, AND ROYAL NAVAL RESERVE:				
Salaries, Coast Guard Office	4,852 15 -	4,848 - -	- -	4 15 -
Wages and Allowances, Coast Guard Office	59 10 6	59 2 -	- -	- 8 6
Rents, Rates, and Contingencies, Coast Guard Office	1,089 19 10	817 18 -	- -	272 1 10
Pay of Officers and Men, Coast Guard Establishments on Shore	63,915 11 2	62,921 17 3	- -	993 13 11
Rents, Rates, and Taxes, Coast Guard Establishments on Shore	33,617 16 9	34,697 12 6	* 1,079 15 9	- -
Contingencies, Coast Guard Establishments on Shore	28,719 17 11	28,233 10 3	- -	486 7 8
Drill of the Coast Guard and Royal Naval Reserve	2,524 9 10	2,500 - -	- -	24 9 10
Royal Naval Coast Volunteers	23,903 - 8	28,000 - -	4,096 19 4	- -
Royal Naval Reserve	115,929 17 6	137,617 - -	21,687 2 6	- -
£.	274,612 19 2	299,695 - -	26,863 17 7	1,781 16 9
Saving	£. 25,082 - 10		£. 25,082 - 10	

* Copy of application made to the Treasury,

Sir, Admiralty, 8 May 1863.

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you that, by an omission which they regret, no sum was taken for lodging allowance on shore for the additional Coast Guard men (650) authorised by the Naval Estimates, which it is proposed to carry out at once; my Lords therefore request that you will move the Lords Commissioners of Her Majesty's Treasury to sanction the expenditure of the sum necessary, viz., 3,250 *l.*, and later in the year my Lords will request the Lords of the Treasury to cause them to be informed whether the surplus on Vote No. 4, or on other Votes, will bear the amount.

I am, &c.

The Secretary of the Treasury. (signed) *C. Paget.*

the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

Surplus: arising from new appointment of Clerks, at lower Salaries, in Vacancies caused by Retirements on Pension.

Excess: occasioned by the employment of Writers not provided for.

Excess: caused by the Subsistence Allowance paid to Writers, detached from the Dockyards for the preparation of Accounts of Dockyard Expenses.

Excess: occasioned by heavy Law Charges consequent upon Criminal Prosecutions.

Excesses: fractional Excesses.

Excess: arising from the Travelling Expenses of the Officers of the Coast Guard Department having been heavier than the average Expenditure of the three preceding Years on which the Estimate was based.

Excess: arising from the Expenditure not having been reduced by Retirements to the extent anticipated when the Estimate was framed.

Surplus: occasioned by diminished Payments for Rents and Lodging Allowances consequent on the occupation of Public Buildings.

Excess: arising from the Expenditure for Travelling Expenses and other Contingent Charges generally, varying from that of the previous Years, on which the Estimate was framed.

Excess: fractional Excess.

Surplus: arising from the requirements for Pay having been less than those for the Year 1861-62, upon which the Estimate was based.

Surplus: occasioned by the number of Men who have claimed Retainers, and presented themselves for Drill, having been less than that provided for.

and Treasury reply, appended.

My Lord, Treasury Chambers, 16 May 1863.

WITH reference to your letter of the 8th instant, requesting the sanction of this Board to an expenditure of 3,250 *l.*, accidentally omitted in the Navy Estimates, on account of lodging allowances on shore for 650 additional Coast Guard men, authorised by those Estimates, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lords Commissioners of the Admiralty, that my Lords authorise this expenditure as a charge on Vote 4, and request that, if it should cause an excess of the aggregate Vote, the subject may be again brought under the consideration of this Board.

I am, &c.

The Secretary to the Admiralty. (signed) *F. Peel.*

EXPLANATORY STATEMENT of the Sums Expended "More or Less" than those Estimated under each of

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE Less than Estimate.	EXPENDITURE More than Estimate.
VOTE No. 5. SCIENTIFIC BRANCH:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Salaries, Royal Observatory	2,371 7 1	2,387 - -	15 12 11	-
Contingencies, Royal Observatory	1,434 6 7	1,492 - -	57 13 5	-
Observatory at the Cape of Good Hope	1,723 1 5	1,684 - -	-	39 1 5
Nautical Almanac	2,089 1 6	2,193 - -	103 18 6	-
Chronometers	1,176 2 9	1,500 - -	323 17 3	-
Compass Department	764 15 10	729 - -	-	35 15 10
Rewards, Experiments, &c., for Scientific Purposes	514 4 7	1,000 - -	485 15 5	-
Libraries and Museums at Haslar and Plymouth	100 - 1	100 - -	-	- - 1
Salaries and Wages, Hydrographical Department	4,352 11 5	4,623 12 6	271 1 1	-
Drawing, Engraving, Printing, and Mounting Charts	11,610 11 10	10,000 - -	-	1,610 11 10
Contingencies, Hydrographical Department	877 12 7	2,000 - -	1,122 7 5	-
Coast and other Surveys	38,650 - 6	40,839 7 6	2,189 7 -	-
Establishment for Scientific Education at Portsmouth	3,485 13 6	3,413 - -	-	72 13 6
£.	69,149 9 8	71,961 - -	4,569 13 -	1,758 2 8
Saving	£. 2,811 10 4		£. 2,811 10 4	
VOTE No. 6. HER MAJESTY'S ESTABLISHMENTS AT HOME:				
Salaries, Naval Yards at Home	120,279 18 9	121,862 13 3	1,582 14 6	-
Rents and Taxes - - ditto	5,714 15 -	5,416 10 -	-	298 5 -
Contingencies - - ditto	4,531 9 6	5,015 16 9	484 7 3	-
Salaries, Victualling Establishments at Home	19,917 3 4	19,844 15 1	-	72 8 3
Rents and Taxes - - ditto	1,253 7 8	1,236 15 6	-	16 12 2
Contingencies - - ditto	615 3 10	743 9 5	128 5 7	-
Carried forward £.	152,311 18 1	154,120 - -	2,195 7 4	387 5 5

the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

Surpluses: Fractional Surpluses.

Excess: arising from payments made for repairs of Instruments, &c., beyond the amount provided for.

Surplus: occasioned by the employment of fewer Computors than were provided for.

Surplus: Chronometers are purchased after having been a long time on trial, and the payments within the year are therefore difficult to anticipate correctly.

Excess: Lodging Allowance of the Superintendent of the Compass Department not specially provided for.

Surplus: arising from diminished Claims under this Head.

Excess: Fractional Excess.

Surplus: arising from the Employment of fewer Draughtsmen than provided for, and from the Vacancy for a Messenger.

Excess: arising from increased demands for Charts from Foreign Governments and by the Public, the proceeds of the Sales being paid into the Exchequer.

Surplus: arising chiefly from the Charges of the Department, in connection with the publication of Works, having been less than usual.

Surplus: arising from the discontinuance during the Year of the Coast Survey of Tasmania (as stated in the explanations attached to the Account for 1862–63, in which an Excess appeared) in consequence of that colony having refused to bear a moiety of the Expense.

Excess: arising from the Charges for Coals and Furniture, being in Excess of the Amount provided for.

Surplus: consequent upon casualties arising from Deaths and Removals.

Excess: arising from the Amount paid for Water having been in excess of the Sum provided in the Estimate.

Surplus: arising from a diminution of expenditure for Travelling Expenses, the Estimate having been based on that for 1861–62.

Excesses: these are merely the differences between estimated and actual Expenditure.

Surplus: arising from a Diminution of Expenditure for Postage, Travelling Expenses, and Advertisements, the Estimate having been based on that for 1861–62.

EXPLANATORY STATEMENT of the Sums Expended "More or Less" than those Estimated under each of

HEADS OF SERVICE.	EXPENDITURE, 1863–64.	ESTIMATE, 1863–64.	EXPENDITURE Less than Estimate.	EXPENDITURE More than Estimate.
VOTE No. 6—*continued.* HER MAJESTY'S ESTABLISHMENTS AT HOME—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	152,311 18 1	154,120 – –	2,195 7 4	387 5 5
Salaries, Medical Establishments at Home - -	12,193 17 8	12,001 9 –	- -	192 8 8
Rents and Taxes - - ditto - - - - -	747 19 5	585 7 –	- -	162 12 5
Contingencies - - ditto - - - - -	910 19 7	874 4 –	- -	36 15 7
Salaries, Transport Establishments at Home - -	950 11 8	1,011 10 –	60 18 4	- -
Rents, Taxes, and Contingencies - ditto - -	198 15 11	108 10 –	- -	90 5 11
Marine Divisions - - - - - - - - -	13,222 3 2	9,399 – –	- -	3,823 3 2
Marine Infirmaries - - - - - - - -	5,285 6 5	5,216 – –	- -	69 6 5
£.	185,821 11 11	183,316 – –	2,256 5 8	4,761 17 7
Deficiency - - -	£. 2,505 11 11		£. 2,505 11 11	
VOTE No. 7. HER MAJESTY'S ESTABLISHMENTS ABROAD:				
Salaries, Naval Yards Abroad - - - - -	21,439 19 11	20,856 3 3	- -	583 16 8
Rents, Taxes, and Contingencies, Naval Yards Abroad	3,148 11 6	3,319 16 9	171 5 3	- -
Salaries, Victualling Establishments Abroad - -	4,528 18 7	3,889 2 –	- -	639 16 7
Rents, Taxes, and Contingencies, Victualling Establishments Abroad - - - - - - -	415 19 5	295 18 –	- -	120 1 5
Salaries, Medical Establishment Abroad - - -	7,501 6 9	7,383 13 2	- -	117 13 7
Rents and Contingencies, Medical Establishments Abroad - - - - - - - - -	353 1 9	625 6 10	272 5 1	- -
£	37,387 17 11	36,370 – –	443 10 4	1,461 8 3
Deficiency - - -	£. 1,017 17 11		£. 1,017 17 11	

the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.
Excesses: owing to the establishment of an Asylum at Yarmouth for Naval Lunatics, for which no specific provision was made in the Estimates.
Surplus: new appointment in a vacancy caused by retirement.
Excess: arising from the Contingent Charges for Travelling Expenses, &c., having been greater than those in 1861–62, on which the Estimate was based.
Excess: arising principally from the New Barracks at Eastney and Plymouth not being sufficiently advanced to afford the necessary accommodation for Marine Officers, and the consequent additional payment of Lodging Allowances to them; also from Expenditure in connection with the Marine Depôt at Deal, for which no provision was made in the Estimates.
Excess: arising from Lodging Allowances having been paid to the Surgeons in lieu of quarters at Fort Cumberland, not provided for in the Estimates.
Excess: arising from the prolonged employment of Temporary Clerks at Hong Kong, awaiting the arrival of Established Clerks, and for Increased Expenditure for Temporary Clerical Assistance at Malta, Halifax, Bermuda, and Jamaica, to meet the requirements of the Fleet in the Mediterranean, and the North America and West India Stations.
Surplus: caused principally by less having been paid at Hong Kong for House Rent than was provided for, and from reduced Contingent Charges at the Cape of Good Hope.
Excess: chiefly arising from the payment of Arrears of Salary to the Commissariat Officer at St. Helena.
Excess: caused by the hire of a Provision Store at Sierra Leone, not provided for, and from unusually large Payments for Advertisements at the Cape for Supplies of Cattle for Ascension.
Excess: caused by Increase of Pay for length of Service to Medical Officers, and the employment of a Temporary Clerk at Malta for a portion of the year, to meet the requirements of the Service.
Surplus: caused by the amount of Contingent Charges of the various Medical Establishments abroad having been less than was anticipated when the Estimate was framed, it having been based on the Expenditure of previous years.

EXPLANATORY STATEMENT of the Sums Expended "More or Less" than those Estimated under each of

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE	
			Less than Estimate.	More than Estimate.
VOTE No. 8.				
WAGES, &c., HER MAJESTY'S ESTABLISHMENTS AT HOME:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Wages, Naval Yards at Home	1,031,136 – 4	972,806 – –	– –	*58,330 – 4
Extra Pay to Officers, Seamen, &c., at Home	3,363 6 3	6,000 – –	2,636 13 9	– –
Wages, Yard Service Afloat (Steam Tugs, Hoys, &c.)	18,291 16 –	17,949 – –	– –	342 16 –
Hire of Teams, Naval Yards at Home	12,909 – 4	12,841 – –	– –	68 – 4
Wages to Artificers, &c., Victualling Establishments at Home	34,154 6 3	40,200 – –	6,045 13 9	– –
Wages, Victualling Yard Hoys, Victualling Establishments at Home	4,442 18 –	4,440 – –	– –	2 18 –
Wages, Medical Establishments at Home	14,417 17 9	15,346 – –	928 2 3	– –
Wages, Transport Establishments	402 2 10	328 – –	– –	74 2 10
Wages, Marine Infirmaries	4,652 – 4	4,987 – –	334 19 8	– –
Wages, &c., Police Divisions, Naval Victualling and Medical Establishments at Home	38,382 18 3	37,981 – –	– –	401 18 3
£.	1,162,152 6 4	1,112,878 – –	9,945 9 5	59,219 15 9
Deficiency	£. 49,274 6 4		£. 49,274 6 4	

* Copy of application made to the Treasury,

Sir, Admiralty, 1 December 1863.

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you, for the information of the Lords Commissioners of Her Majesty's Treasury, that at the commencement of the Financial Year, my Lords sanctioned the employment of a considerable number of Hired Artificers and Labourers at the Dockyards for the summer months over and above the numbers which the Vote was calculated to bear throughout the year, in order to complete the very extensive repairs and fitting of Ships, rendered necessary by the large number of Vessels in Commission.

It was then intended that, by the autumn, the services of these men should be dispensed with, and that the Labour Vote should not be exceeded; but their Lordships' now find it absolutely impossible to reduce the artificers without great detriment to the public service, and they are, moreover, convinced that it would be highly desirable to enter a further number of workmen of the various trades, to carry on the repairs of ships which are still considerably in arrear. The Excess which will be thus occasioned will be amply covered by the aggregate Vote taken out of the Estimates for the year; and my Lords, therefore, request the concurrence of the Lords of the Treasury to

the Subdivisions of the Votes included in the foregoing Statement, &c.– *continued*.

CAUSES OF VARIATION.

Excess: occasioned by the employment of an additional number of Hired Men in the Dockyards in order to proceed more rapidly with the construction of Iron-clad Vessels, the Treasury sanction for which was given by letter of 9th December 1863.

Surplus: occasioned by a smaller Amount for Extra Pay having been expended to meet the requirements of the Service than was provided for.

Excess: caused principally by it having been found necessary to hire the River Steamers "Alma" and "City of Rochester" for three months, to convey Men working on board Her Majesty's Ship "Achilles" in the Medway.

Excess: this is merely the difference between an actual and estimated Expenditure.

Surplus: arising from it not having been found necessary to employ additional Labourers, or to extend the Hours of Labour beyond the usual time; to meet which contingency provision had been made in the Estimates for 1863–64.

This is merely a fractional difference.

Surplus: caused by the employment of a less number of Nurses than provided for, owing to the diminished casualties through sickness.

Excess: caused by the employment of additional Boatmen beyond the number provided for to meet the requirements of the Service.

Surplus: caused by the employment of a less number of Nurses than provided for, owing to the diminished casualties through sickness.

Excess: this small Excess is caused by the casualties necessarily arising from so extensive a Service.

and Treasury reply, appended.

to their retaining the Extra Hired Artificers now employed, and to entering the additional men above-mentioned, so as to incur an Excess of not more than 60,000 *l.* on Vote 8.

I am, &c.
The Secretary of the Treasury. (signed) *W. G. Romaine.*

Sir, Treasury Chambers, 9 December 1863.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 1st instant, and their Lordships have directed me to acquaint you, for the information of the Lords Commissioners of the Admiralty, that my Lords approve of the Extra Hired Artificers now employed in the Dockyards in the repair of ships, &c., being retained, and of an additional number of workmen being entered, so as to incur an Excess of not more than 60,000 *l.* on Vote 8.

I am, &c.
The Secretary of the Admiralty. (signed) *F. Peel.*

EXPLANATORY STATEMENT of the Sums Expended, "More or Less" than those Estimated, under each of

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE Less than Estimate.	EXPENDITURE More than Estimate.
VOTE No. 9.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
WAGES TO ARTIFICERS AT HER MAJESTY'S ESTABLISHMENTS ABROAD				
Wages, Naval Yards Abroad	46,351 8 2	49,596 – –	3,244 11 10	– –
Extra Pay to Officers, Seamen, &c. Abroad	12,394 18 5	6,000 – –	– –	6,394 18 5
Wages, Victualling Establishments Abroad	7,838 12 4	9,980 – –	2,141 7 8	– –
Wages, Medical Establishments Abroad	4,661 16 –	4,381 – –	– –	280 16 –
£.	71,246 14 11	69,957 – –	5,385 19 6	6,675 14 5
Deficiency	£. 1,289 14 11		£. 1,289 14 11	
VOTE No. 10.				
SECTION I.—NAVAL STORES, &c:				
Timber, Masts, Deals, &c.	330,951 16 8	266,663 – –	– –	64,288 16 8*
Metals and Metal Articles	240,663 8 –	209,822 – –	– –	30,841 8 –*
Iron and Armour Plates for Iron-cased Ship building at Chatham	59,651 17 3	15,000 – –	– –	44,651 17 3*
Iron for Armour Plates for Wooden Ships	214,491 – 1	160,000 – –	– –	54,491 – 1*
Iron Beams	7,522 13 –	9,000 – –	1,477 7 –	– –
Iron Masts	13,310 13 10	15,000 – –	1,689 6 2	– –
Hemp, Canvas, &c.	161,071 7 10	168,345 – –	7,273 12 2	– –
Paint Materials, Oil, Pitch, Tar, and other Miscellaneous Articles	201,282 13 11	192,221 – –	– –	9,061 13 11
Machinery for Floating Factories, Coal Depôts, &c.	667 17 1	– –	– –	667 17 1
Coals and other Fuel for Steam Vessels and Dockyard purposes	251,570 16 –	266,000 – –	14,429 4 –	– –
Supplies to, and Local Purchases of Stores at, Coast Guard Stations	19,522 1 3	12,000 – –	– –	7,522 1 3
Freight and Sundry Expenses connected with Naval Stores	23,451 12 5	20,000 – –	– –	3,451 12 5
£.	1,524,157 17 4	1,334,051 – –	24,869 9 4	214,976 6 8
Deficiency	£. 190,106 17 4		£. 190,106 17 4	

* Copies of applications made to Treasury,

the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

Surplus: principally caused by the employment of a less number of Workmen at Malta and Bermuda than was anticipated when the Estimates were framed.

Excess: caused by payments of extra Allowances to the Naval Brigade serving on shore with the Army in New Zealand, and by an increased amount paid to Artificers of the Fleet, chiefly on the West African and China Stations, in order to meet the exigencies of the Service.

Surplus: occasioned by fewer Workmen having been required at Malta and Bermuda than was anticipated when the Estimates were framed.

Excess: caused in consequence of the Boatmen employed in connection with the Hospital Ship "Melville," at Hong Kong, for which no provision had been made under this Vote. Future payments of their wages will be charged to the head of Sea Pay (Vote No. 1), under which provision has been made.

Excess: arising from deliveries of larger quantities of English Oak, Italian Oak, and Mahogany Timber, due under existing Contracts, than were contemplated and provided for, and for the payment of which the Treasury Sanction was obtained by Letter of the 13th January 1864.

Excess: arising from the arrangement not having been acted upon (until subsequently to the preparation of the Estimates) under which the value of the Old Copper and Metal returned into store from Ships broken up in the Dockyards, and of the Old Metal repurchased from the buyers of Old Ships, falls as a charge upon this Vote, the same being paid over to the Exchequer as an Extra Receipt. This excess was sanctioned by Treasury Letter of 22d October 1864.

Excesses: occasioned by additional expenditure for Iron and Armour Plates for Iron-cased Ship building at Chatham, and Iron for Armour Plates for Wooden Ships in order to expedite their completion, as authorized by Treasury Letter of 17th December 1863.

Surpluses: owing to the Contractors having failed to complete their engagements within the prescribed time, so as to entitle them to the full Payments provided for.

Surplus: arising chiefly from the failure of the Contractors to deliver the full quantities of Hemp agreed for.

Excess: arising chiefly from the purchases of larger quantities of Gallipoli and Linseed Oil than were anticipated.

Excess: the necessity for this Expenditure was not foreseen when the Estimate was framed.

Surplus: consequent upon the supply required for Foreign Stations being less than had been anticipated.

Excess: arising principally from the Expenditure for Copper, Canvas, and other Stores supplied for fitting Coast Guard Tenders having been posted to this item in the year 1863–64, instead of to the General Store Head, and from unusually heavy payments for Furniture, &c. supplied to Coast Guard Stations, a very large number of Cottages having been completed and fitted during the year.

Excess: arising from payment of Freight on larger supplies of Stores shipped for Foreign Stations than were anticipated.

and Treasury replies, appended. (*See* page 20.)

EXPLANATORY STATEMENT of the Sums Expended, "More or Less" than those Estimated,

Sir, Admiralty, 1 January 1864.

I AM commanded by my Lords Commissioners of the Admiralty to state that a larger supply of English and Italian oak and mahogany, due under standing contracts entered into during the last few years, will be received in the Dockyards before the 31st March than was contemplated and provided for in the Estimates of the present year.

It is very important that the contractors should receive prompt payment for the supplies thus furnished by them, the time of delivery of which at the yards it was not possible accurately to foresee.

The payments thus likely to fall due before the close of the financial year will probably amount to 66,000 *l.* and will constitute an excess to that extent on Section I, Vote 10; and as the charge can be defrayed from the surplus anticipated on the aggregate Votes, my Lords beg earnestly to request the sanction of the Lords Commissioners of the Treasury to the arrangement, observing that the amounts so paid this year will be in diminution of the sums required in next year's Estimates.

I am, &c.

The Secretary of the Treasury. (signed) *W. G. Romaine.*

Sir, Treasury Chambers, 13 January 1864.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 1st instant, stating that a larger supply of English and Italian oak and mahogany, due under standing contracts, will be received in the Dockyards before the 31st March next than was contemplated and provided for in this year's Estimates, and for which it is very important that the contractors should receive prompt payment. I am directed by their Lordships to signify to you their approval of the proposal of the Lords Commissioners of the Admiralty that the payments thus likely to fall due before the close of the financial year, and which will probably amount to 66,000*l.*, should be defrayed from the surplus anticipated on the aggregate Votes.

I am, &c.

The Secretary of the Admiralty. (signed) *F. Peel.*

Sir, Admiralty, 3 October 1864.

I AM commanded by my Lords Commissioners of the Admiralty to request that you will lay before the Lords Commissioners of Her Majesty's Treasury the enclosed Statements, Nos. 1 and 2, of the value of materials sold or returned into store arising out of ships broken up in Her Majesty's Dockyards, as well as of old copper and mixed metal repurchased from the parties who have bought vessels sold out of the service, amounting in the case of the former to the sum of 18,128 *l.* 1 *s.* 10 *d.* and in that of the latter to 13,646 *l.* 1 *s.* 4 *d.*

Of the first mentioned amount the sum of 1,183 *l.* – *s.* 4 *d.*, the value of the materials sold, has already been carried to the proper head of Naval Old Store Moneys, for payment into the Exchequer; and in conformity with the existing Regulations, as well as with the course pursued with respect to similar transactions for the year 1862–63, it is proposed to carry to the credit of the Exchequer Naval Receipt head of "Proceeds of the Sale of Old Ships," and to the debits of the respective heads under Vote No. 10, the value of the old copper mixed metal, and other stores returned into Dockyard store for the future use of the Naval Service from old ships broken up, amounting in the aggregate to the sum of 16,945 *l.* 1 *s.* 6 *d.*

This transfer, irrespective of the principle involved in charging the Naval Votes with such returned stores, and which will come under the consideration of the Committee appointed by Treasury letter of 19th July last, to investigate the question of departmental extra receipts, becomes necessary under existing regulations in order to meet the expenditure for Dockyard labour incurred in breaking up ships, which has been charged against them under the Extra Receipt head of "Proceeds of the Sale of Old Ships," no provision being taken in the Navy Estimates under the Labour Votes of the yards (No. 8) for such works.

With the view of preserving uniformity of charge in the Navy Cash Accounts, it is proposed to make a similar transfer in the case of the old copper repurchased from ships sold out of the service, amounting to 13,646 *l.* 1 *s.* 4 *d.*

The results of such adjustment will be to charge Vote No. 10, 1863–64, with the sum of 30,591 *l.* 2 *s.* 10 *d.*, and as the Lords Commissioners of the Treasury have already sanctioned an excess upon the vote of 194,000 *l.* for armour plates, iron, and timber, I

am

under each of the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

am to request that you will move their Lordships to sanction this further excess of 30,591 *l.* 2 *s.* 10 *d.*, which it is considered will be covered by the estimated surplus, on the aggregate Navy grants for the year 1863–64.

I am to add that my Lords think it very desirable that the proposed Committee should meet at an early date.

I am, &c.

The Secretary to the Treasury. (signed) *C. Paget.*

My Lord, Treasury Chambers, 22 October 1864.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 3d instant and its enclosures, and they have directed me to acquaint you, for the information of the Lords Commissioners of the Admiralty, that they do not think it necessary at present to disturb the existing system of dealing with the value of the serviceable stores recovered from old ships broken up in the Dockyards; and my Lords, therefore, approve of the course of proceeding proposed in your letter, so far as it affects the Naval Account for the past financial year; but their Lordships reserve their final instructions as to the principle to be permanently adopted in the preparation of the accounts of the two services, until the War Office Committee shall have investigated the details of the subject, and advised my Lords thereon.

I am, &c.

The Secretary to the Admiralty. (signed) *Geo. A. Hamilton.*

Sir, Admiralty, 15 December 1863.

ADVERTING to the paramount importance of completing the iron-cased ships in course of construction without any delay, and considering that a large supply of armour plates will shortly be required for the purpose, it appears to my Lords Commissioners of the Admiralty to be very desirable to take advantage of the present state of the iron market, and to provide about 3,500 tons of the iron and armour plates, required for the completion of the work.

The cost of these materials is estimated at about 128,000 *l.* in excess of the sums provided in the Estimates of the present year, under Vote 10; and a further small excess of about 12,000 *l.* may be expected under this Vote for the engines and boilers, arising from the circumstance of the contractors having made more rapid progress in their construction than was anticipated when the Estimates were framed.

A surplus, however, is anticipated on the aggregate Naval Votes, to the extent of about 400,000 *l.*, arising partly from a diminution in the number of men afloat, and contractors failing to deliver supplies within the periods calculated.

Under these circumstances my Lords propose to charge, temporarily, the anticipated excess on Vote 10, amounting, as before stated, to about 140,000 *l.* to the surpluses on the other Votes of the Estimates; and my Lords request the concurrence of the Lords Commissioners of Her Majesty's Treasury in this proposition, my Lords being satisfied that the arrangement is in all respects desirable, and most conducive to the public interests.

I am, &c.

The Secretary of the Treasury. (signed) *C. Paget.*

Sir, Treasury Chambers, 17 December 1864.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 15th instant, submitting that it would be desirable to provide about 3,500 tons of iron and armour plates required for the completion of the iron-clads, at an estimated cost of 128,000 *l.* in excess of the sums provided in Vote 10 of the present year, and also that a further small excess of about 12,000 *l.* under that Vote may be expected for the engines and boilers, and proposing to charge temporarily the anticipated excess on Vote 10, amounting altogether to 140,000 *l.*, to the surplus on the other Votes of the Estimates.

Their Lordships desire me to signify to you, for the information of the Lords Commissioners of the Admiralty, their approval of the course proposed.

I am, &c.

The Secretary to the Admiralty. (signed) *Geo. A. Hamilton.*

EXPLANATORY STATEMENT of the Sums Expended "More or Less" than those Estimated under

HEADS OF SERVICE.	EXPENDITURE, 1863–64.	ESTIMATE, 1863–64.	EXPENDITURE	
			Less than Estimate.	More than Estimate.
Vote No. 10—*continued.*				
SECTION II.—STEAM MACHINERY AND SHIPS BUILT BY CONTRACT, &c.:	£. s. d.	£. s. d.	£. s. d	£. s. d.
Steam Machinery for Her Majesty's Ships and Vessels	155,994 2 2	137,040 – –	- -	*18,954 2 2
Ships building by Contract - - - - - -	543,938 5 1	630,203 – –	*86,264 14 11	- -
Experimental Purposes, Sundries, and Contingencies	34,875 17 3	30,000 – –	- -	4,875 17 3
Purchase of Steam-tugs - - - - - - -	19,250 – –	16,000 – –	- -	3,250 – –
Building a Vessel at the Bahamas - - - -	- - -	2,606 – –	2,606 – –	- -
Building and Repairing Coast Guard Tenders - -	18,062 17 10	16,500 – –	- -	1,562 17 10
Repairs of Ships at other than Her Majesty's Dock-yards - - - - - - - - - -	52,730 16 6	25,000 – –	- -	27,730 16 6
	824,851 18 10			
Abate Credit,—				
Ship building at Bombay - - - - - -	*5,698 14 4*	- - -	5,698 14 4	- -
£.	819,153 4 6	857,349 – –	94,569 9 3	56,373 13 9
Saving - - - -	£. 38,195 15 6		£. 38,195 15 6	

* Copies of applications made to the Treasury

Sir, Admiralty, 17 March 1864.

I AM commanded by my Lords Commissioners of the Admiralty to request you will state to the Lords Commissioners of the Treasury that, when on the 21st February last year they requested the concurrence of their Lordships to extra payments on account of certain iron-cased ships, they had hoped it would not have been necessary to bring before the Treasury the claims of other contractors for additional payment in excess of their contracts for such descriptions of ships, and that the cases of the "Black Prince," "Warrior," "Defence," and "Resistance," having been equitably settled, no other cause could be brought forward requiring special allowances.

My Lords, believing that no public department should lightly admit a departure from the strict terms of contract made with private firms, have been most unwilling to entertain any claim similar to those above referred to; but being satisfied that Messrs. Napier have sustained a heavy loss by having honourably fulfilled their engagement to build the "Hector," notwithstanding that they were aware at an early period of her construction that the labour and material required for her completion could not be obtained on the terms they had calculated on making their tender, my Lords now submit to the Treasury the accompanying letter from that firm.

My Lords do not propose to re-open the question of the price paid for the "Black Prince," but will confine their remarks to the case of the "Hector." The circumstances are so fully, and in my Lords' belief, so fairly stated by Messrs. Napier, that it is only necessary to call attention to the leading points as set forth by them.

My Lords are satisfied Messrs. Napier are justified in saying that at the time the contract was made they had no reason to anticipate, first, the difficulty of obtaining iron of the required quality; second, the high price they would have to pay for it; and, third, the consequently increased cost of the ship. The letters of June and October 1861, and March 1862, quoted by them, show that this difficulty met them very early in the construction of this ship.

The same difficulty led Messrs. Westwood, Baillie & Co. to relinquish their contract for building the "Valiant" in the manner stated in Messrs. Napiers' letter, and my Lords, were under the necessity of transferring the contract to the Thames Iron Shipbuilding Company at an advanced rate of 9*l.* per ton. There can be no doubt that had Messrs. Napier followed the same course, the Admiralty would have been driven to increase the contract price of the "Hector," in the same proportion.

Notwithstanding these adverse circumstances, Messrs. Napier did not relax their exertions

each of the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

Excess: arising from Payments to Contractors beyond the amount provided for, consequent upon their having completed a greater portion of work than was anticipated, and from the value of the Steam Machinery returned into Store from Ships broken up, having been charged to this Item in accordance with the Treasury sanction.

Surplus: arising from the Contractors of some of the large Iron Ships not having advanced the work to such a state as to entitle them to payment of some of the instalments, or such portions thereof, as were provided under the Vote, according to the terms of the Contract.

Excess: arising from the large Expenditure on Experimental Armour-plates, and from a greater number of Experiments having been made than were contemplated when the Estimate was framed.

Excess: arising from the necessity of obtaining more expensive Vessels than were provided for.

Surplus: the Vessel was not required.

Excess; occasioned by a large payment for New Boilers and Repairs to the Machinery of the "Seamew."

Excess: arises from the extensive Repairs and Fitment of the "Highflyer" and "Falcon" by Contract.

Surplus: Repayment by the Secretary of State for India, in Council, upon the Settlement of the Account between the Indian Government and the Naval Department for the building at Bombay of Her Majesty's Ships "Meanee," "Jumna," and "Nerbudda."

and Treasury replies appended.

tions to complete the ship, and, by their fulfilment of the contract, the ship has been completed and sent to sea many months before the "Valiant." My Lords, therefore, are of opinion that it would not be just that the heavy loss thereby entailed on the contractors should be allowed to fall upon them; nor that it would be wise in the Government, by harshly insisting on the terms of a contract made under such exceptional circumstances, to place the contractors who have thus honourably fulfilled their engagements in a worse position than others, who will have received a much higher price for a ship in all respects similar. The Lords of the Treasury will observe that the sum paid for the "Hector" is 172,677 *l.*; the contract price for the "Valiant" (exclusive of the cost of plant, &c.), is 207,212 *l.*,; and my Lords request the sanction of the Treasury to the payment to Messrs. Napier of the difference between these two sums, *i. e.*, 34,535 *l.* The cost of the "Hector" is stated by the accountant who has examined Messrs. Napier's books, to have amounted, without any allowance for profit, to 216,306 *l.*, or 9,094 *l.* more than my Lords now propose to pay. My Lords have only to add that the surplus in the aggregate Naval Votes for the present financial year will enable them to pay this sum without causing an excess on the Votes.

It is requested that the documents transmitted herewith may be returned to this office.

I am, &c.

The Secretary of Her Majesty's Treasury. (signed) *W. G. Romaine.*

Sir, Treasury Chambers, 22 March 1864.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 17th instant, recommending the payment of a sum beyond the contract price to Messrs. Napier for the iron-clad ship "Hector," and my Lords have directed me to acquaint you, for the information of my Lords Commissioners of the Admiralty, that, under the circumstances stated, they approve of the proposed additional payment of 34,535 *l.* to Messrs. Napier; my Lords will hereafter settle the mode in which the payment is to be met by a temporary charge on the expected surplus on the general Votes in case it should lead to an excess on Vote 10.

The enclosures to your letter are returned herewith.

I am, &c.

The Secretary of the Admiralty. (signed) *F. Peel.*

EXPLANATORY STATEMENT of the Sums Expended "More or Less" than those Estimated under

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE	
			Less than Estimate.	More than Estimate.
VOTE No. 11. NEW WORKS, IMPROVEMENTS, AND REPAIRS IN THE YARDS, &c.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
New Works, &c., Deptford - - - - -	3,998 16 8	4,256 - -	257 3 4	- -
New Works, &c., Woolwich - - - - -	13,481 - 5	12,019 - -	- -	1,462 - 5
New Works, &c., Chatham - - - - -	61,323 8 11	46,864 - -	- -	14,459 8 11
Carried forward - - - £.	78,803 6 -	63,139 - -	257 3 4	15,921 9 4

each of the Subdivsions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

Surplus arising on the following Items:		£. s. d.		
Extension of Fire Main		203 – –		Executed by Contract within the Estimate.
Making Gas at Government Works		166 – –		This arises chiefly from the quantity of Coals required being considerably less than that anticipated.
		369 – –		
The difference remaining as a Surplus		11 3 –		Arises from small variations on other Items.
Surplus on Works £.		380 3 –		
Excess, New Machinery		122 19 8		Caused by the purchase of a Six-horse Power Hydraulic Engine, much required.
Net Surplus £.		257 3 4		
		£. s. d.		
Excess, New Machinery		1,469 – 9		Caused by the difference between the estimated and actual Cost of several Machines, and by an arrear payment of the balance for a Traction Engine, provided for in 1862-63; also, by the payment for a Plate-bending Machine, which was ordered for Jamaica, but appropriated to Woolwich.
Less—				
Surplus arising on the following Items:	£. s. d.			
Platforms in Oil Store	72 – –	-	-	Executed within the Estimate.
Foundations for Machinery	101 – –	-	-	Dependent upon the requirements of the Machinery Department.
Alterations and Re-constructions	48 – –	-	-	Executed within the Estimate.
Ordinary Repairs	46 – –			
	267 – –			
Reduced by the following Excesses:	£.			
Extension of Armour Plate Shed	113	-	-	Caused by paving the Shed with Wood Blocks, and other Services not provided for.
Gas	141	-	-	Caused by the consumption of Gas on board the "Caledonia," and in the Plate-bending Shed, in preparing that Vessel.
	254 – –			
	13 – –			
The difference remaining in Excess	5 19 8	-	-	Arises from small variations on other Items.
Surplus on Works		7 – 4		
Net Excess £.		1,462 – 5		
Excess: incurred on the following Items:				
		£. s. d.		
Extension and improvement of Yard by Convict Labour		11,607 – –		Necessary for expediting the Works.
New Caisson to Dock No. 2, &c.		2,150 – –		Caused by its being requisite to put the Caisson in place this year, instead of waiting until the next Financial Year.
Gas		164 – –		Owing to Lighting the Workshops early and late, for Workmen employed beyond the usual hours, and Lighting the Married Police Quarters not provided for.
Ordinary Repairs		412 – –		Caused by the heavy Repairs and Alterations necessary to the Furnaces for Forgings for Iron Ships; also, additional Gas Fittings in Workshops, and in Ma-Machinery Shop at Slip No. 7.
Police Quarters outside the Yard		226 – –		Provided in Estimates 1862-63, but not paid for until this year.
£.		14,559 – –		
Reduced by the following Surplus:				
Clearing Harbour of Mud		540 – –		Owing to the Dredger usually employed on the Work having been lent for a time to Sheerness.
		14,019 – –		
The difference remaining in Excess		13 8 11		Arises from small variations on other Items.
Excess on Works £.		14,032 8 11		
Excess, New Machinery		427 – –		Caused by an arrear Payment for Rails and Girders for Cranes, provided for in 1862-63.
Net Excess £.		14,459 8 11		

EXPLANATORY STATEMENT of the Sums Expended "More or Less" than those Estimated under

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE	
			Less than Estimate.	More than Estimate.
VOTE No. 11.				
NEW WORKS, IMPROVEMENTS, AND REPAIRS IN THE YARDS, &c.—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	78,803 6 –	63,139 – –	257 3 4	15,921 9 4
New Works, &c., Sheerness - - - - - -	5,221 15 9	5,296 – –	74 4 3	- -
New Works, &c., Portsmouth - - - - -	83,995 3 9	77,022 – –	- -	*6,973 3 9
New Works, &c., Haslar (Gosport) Gun Boat Slips -	456 6 3	525 – –	68 13 9	- -
Carried forward - - - £.	168,476 11 9	145,982 – –	400 1 4	22,894 13 1

ach of the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

	£.	s.	d.	
Surplus on, Alterations and Reconstructions	137	–	–	Executed within the Estimate.
Excess on Ordinary Repairs	59	–	–	Owing to extensive Repairs to Drains, and restoring Sewage Pipes, also renewing Fender Piles not contemplated.
	78	–	–	
The difference remaining in Excess	3	15	9	Arises from small variations on other Items.
Net Surplus £.	74	4	3	
Excess: incurred on the following Items:				
New Jetties at No. 10 Dock, &c.	5,366	–	–	Provided in Estimates 1862–63, but not completed until this year.
* Extension of Railways	1,085	–	–	Increased progress of this Work, sanctioned by Treasury Letter, 24 July 1863.
Alterations and Re-constructions	532	–	–	For improving the Drainage and Paving of the Yard, not provided for.
Ordinary Repairs	183	–	–	For putting in order the Railway Lines throughout the Yard, not provided for.
Dredging the Bar of Harbour	5,505	–	–	Voted in Estimates 1862–63, but not executed until this year.
* Deepening Steam Basin	1,444	–	–	Necessary for docking large Ships; sanctioned by Treasury Letter, 1 August 1863.
Constructing Apron of No. 1 Building Slip	2,034	–	–	Provided in Estimates 1862–63, but not completed until this year.
Temporary Shed attached to Shed for Plating Machinery	1,354	–	–	This Shed was found necessary to meet the requirements of the Service.
	17,503	–	–	
Reduced by the following Surpluses:	£.			
North Inlet Dock	619	-	-	Not completed.
Lowering Floor of No. 4 Dock	131	-	-	Completed within the Sum voted this year.
Dredging and removing Mud from Harbour	1,273	-	-	Executed according to the requirements of the Harbour Master.
Constructing Naval Barracks, &c.	1,875	-	-	The Expenditure under this Item has been limited to charges for clearing the Ground and preparing the Site.
Taking down old Junk Store and erecting Coal Store	5,364	-	-	Postponed.—The Expenditure, 636*l.*, under this Item, has been for enlarging and improving the existing Coal Stores, for fixed Engines in the Yard.
Foundations for Machinery	1,125	-	-	Dependent upon the requirements of the Machinery Department.
Gas	174	-	-	Dependent upon the General Service of the Yard.
		10,561	–	–
		6,942	–	–
The difference remaining as a Surplus		26	19	11
Excess on Works £.		6,915	–	1
Excess, New Machinery		58	3	8
Net Excess £.		6,973	3	9

Surplus arising from the Expenditure for Gas and Ordinary Repairs having been within the Estimate.

* Copies of Applications made to Treasury, and Treasury Replies, appended.—(*See* page 36.)

EXPLANATORY STATEMENT of the Sums Expended "More or Less" than those Estimated under

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE	
			Less than Estimate.	More than Estimate.
VOTE, No. 11. NEW WORKS, IMPROVEMENTS, AND REPAIRS IN THE YARDS, &c.—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	168,476 11 9	145,982 - -	400 1 4	22,894 13 1
New Works, &c., Devonport - - - - -	17,925 3 8	18,489 - -	563 16 4	- -
New Works, &c., Keyham - - - - -	36,603 4 1	46,848 - -	10,244 15 11	- -
New Works, &c., Plymouth Breakwater - - -	8,707 5 4	8,000 - -	- -	707 5 4
New Works, &c., Pembroke - - - - -	9,154 14 3	9,683 - -	528 5 9	- -
New Works, &c., Deal, Leith, &c. - - - -	1,717 15 4	1,774 - -	56 4 8	- -
Carried forward - - - £.	242,584 14 5	230,776 - -	11,793 4 -	23,601 18 5

each of the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

	£. s. d.	£. s. d.	
Surplus, New Machinery		2,422 2 2	It was found practicable to dispense with a large Planing Machine, for which a sum had been voted.
Abate Excess incurred on the following Items:			
Constructing New Long Dock	2,354 – –	– –	Provided in Estimates 1862-63, but not completed and paid for until this year.
Alterations and Reconstructions	80 – –	– –	Caused by the necessity for constructing a Cofferdam previous to repairing the Gates of No. 5 Dock.
	2,434 – –		
Reduced by the following Surpluses:			
New Jetty outside of No. 2 Dock £. 197	– –	– –	Not completed.
Foundations for Machinery 84	– –	– –	Caused by Machinery provided for this Yard having been transferred to the Keyham Establishment.
Ordinary Repairs 280	– –	– –	This arises from some special Services provided for in the Estimates having been deferred for the convenience of the Service.
	561 – –		
£.	1,873 – –		
The difference remaining as a Surplus	14 14 2	– –	Arises from variations on other Items.
Excess on Works £.		1,858 5 10	
Net Surplus £.		563 16 4	
Surplus arising on the following Items:			
North Basin (to complete)		6,667 – –	Caused by the slow progress of the Work on the part of the Contractor.
Constructing Naval Barracks		9,994 – –	The Work has been postponed.
Lowering Entrance of South Dock		852 – –	Completed. Executed within the Estimate.
Alterations and Reconstructions		128 – –	Certain Works deferred until 1864-65.
Ordinary Repairs		418 – –	Executed within the Estimate and requirements of the Establishment.
£.		18,059 – –	
Reduced by the following Excesses:	£. s. d.		
*Purchase of Land and Extension of Works	2,555 – –	– –	Erection of Stone Walls, &c., for the inclosure of the property; sanctioned by Treasury Letter, 16th May 1863.
*Deepening South Basin	3,053 – –	– –	Work not completed in 1862-63, as anticipated. Sanctioned by Treasury Letter, 12th December 1863.
Foundations for Machinery	115 – –	– –	Of this sum, 83 *l.* was provided for, and appears as a Surplus under Devonport Yard. The remainder is caused by different Machinery being fixed than was intended.
Deepening Invert at head of Entrance Lock and New Caisson	472 – –	– –	This payment is the Balance for the Works. The Excess upon the original Estimate is caused by additions and modifications found necessary during the progress of the Works.
*Magazine at Bull Point	968 – –	– –	Arrear Claims of War Department, sanctioned by Treasury Letter, 11th March 1864.
		7,163 – –	
		10,896 – –	
The difference remaining as a Surplus		28 15 11	Arises from small variations on other Items.
Surplus on Works £.		10,924 15 11	
Excess, New Machinery		680 – –	Caused by a payment for a Hydraulic Plate-bending Machine, urgently required for Armour-plating.
Net Surplus £.		10,244 15 11	
Excess,—Grant found insufficient to meet the Annual Charge for Repairs.			
Surplus on Works		659 17 2	This Surplus arises from each of the Services having been executed within the estimated sum.
Excess, New Machinery		131 11 5	Caused by the difference between the estimated and actual cost of several Machines.
Net Surplus £.		528 5 9	
Surplus arising on the following Items:			
Deal Yard; Ordinary Repairs		91 – –	Not expended. Necessary repairs only executed, in contemplation of the Establishment being broken up.
Leith ditto		60 – –	Not expended, the premises having been let on lease. The repairs are done by the Tenants.
		151 – –	
Reduced by the following Excess:			
Hawlbowline Alterations and Reconstructions		92 – –	The Excess was caused by a larger outlay than was contemplated for a Heating Apparatus for the Drying-room.
		59 – –	
The difference remaining in Excess		2 15 4	Arises from small variations on the other Items.
Net Surplus £.		56 4 8	

* Copies of Applications made to the Treasury, and Treasury Replies, appended—(*See* page 38.)

EXPLANATORY STATEMENT of the Sums Expended "More or Less" than those Estimated under

HEADS OF SERVICE.	EXPENDITURE. 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE	
			Less than Estimate.	More than Estimate.
VOTE No. 11.				
NEW WORKS, IMPROVEMENTS, AND REPAIRS IN THE YARDS, &c.—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	242,584 14 5	230,776 - -	11,793 4 -	23,601 18 5
New Works, &c., Victualling Establishments at Home - - - - - - - - -	7,295 11 6	4,533 - -	- - -	2,762 11 6
New Works, &c., Medical Establishments at Home -	7,205 3 2	4,928 - -	- - -	*2,277 3 2
Carried forward - - - £.	257,085 9 1	240,237 - -	11,793 4 -	28,641 13 1

* Copy of Application made to the Treasury,

each of the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

	£. s. d.	£. s. d.	
Excess: incurred on the following Items:			
Royal Clarence Yard; dredging mud from front of Wharves, &c. - - - -		700 – –	Provided in Estimates, 1862-63, but not completed within the Year.
Reduced by the following Surpluses:			
Making Gas at Royal Victoria Yard - - - - -	176 – –	- - -	Smaller demand for Coals than anticipated.
Ditto, at Royal Clarence Yard -	80 – –	- - -	Regulated according to the requirements of the general Service of the Yard.
Foundations for Weighbridge, Royal William Yard - -	55 – –	- - -	Deferred.
Ordinary Repairs, Royal William Yard - - -	75 – –	- - -	The Repairs required during the Year have been less than anticipated.
		386 – –	
		314 – –	
The difference remaining as a Surplus - -		28 13 7	Arises from small variations on the other Items.
Excess on Works - - - £.		285 6 5	
Add, Excess on New Machinery at Royal Clarence Yard - -	£. s. d. 2,492 – –	- - -	Caused by an arrear payment for Engines and Pumps provided for in 1862-63.
Less, Surplus at Royal Victoria Yard	14 14 11	- - -	Caused by the difference between the estimated and actual cost of Cast-iron Pressure Pipes and Bands.
Excess, New Machinery - - - - -		2,477 5 1	
Net Excess - - - £.		2,762 11 6	
Excess incurred on Works at Yarmouth Hospital,* transferred from War Department, and fitted for the reception of Lunatics - -		2,680 – –	This Excess arises from alterations to Yarmouth Hospital for the reception of the Lunatic Patients transferred from Haslar. The Treasury sanction was given for this Service, by Letter of 22 June 1863.
Reduced by the following Surpluses:			
Haslar Hospital, Gas - -	£. s. d. 84 – –	- - -	Regulated according to the requirements of the Service.
Haslar Hospital, Alterations and Re-constructions - - -	295 – –	- - -	Chiefly for Services provided for alterations to the Lunatic Apartments at Haslar not executed, owing to the removal of the Lunatics to Yarmouth.
		379 – –	
		2,301 – –	
The difference remaining as a Surplus - -		23 16 10	Arises from variations on other Items.
Net Excess - - - £.		2,277 3 2	

and Treasury Reply, appended. (*See* page 41.)

EXPLANATORY STATEMENT of the Sums Expended "More or Less" than those Estimated under

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE	
			Less than Estimate.	More than Estimate.
VOTE No. 11. NEW WORKS, IMPOVEMENTS, AND REPAIRS IN THE YARDS, &c.—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	257,085 9 1	240,237 - -	11,793 4 -	28,641 13 1
New Works, &c., Marine Barracks - - -	54,016 10 1	56,057 - -	2,040 9 11	- - -
New Works, &c., Marine Infirmaries - - -	1,799 17 10	1,841 - -	41 2 2	- - -
New Works, &c., Coast Guard - - - -	27,377 11 9	30,000 - -	2,622 8 3	- - -
Repairs and Alterations at the Admiralty, Whitehall, and Somerset House - - - - - -	6,142 15 5	6,000 - -	- - -	142 15 5
New Works, &c., Naval Establishments Abroad -	51,799 12 10	80,834 - -	29,034 7 2	- - -
Carried forward - - - £.	398,221 17 -	414,969 - -	45,531 11 6	28,784 8 6

each of the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

	£.	s.	d.	
Surplus, arising on the following Items:				
Woolwich: Alterations and Reconstructions	682	–	–	Caused by deferring certain Works pending decision as to extension of Barracks.
Chatham: Additional Barrack Accommodation	3,772	–	–	Less progress made in the Works than was anticipated.
Forton: Gas	102	–	–	Regulated according to the requirements of the Service.
Fort Cumberland: Alterations and Reconstructions	227	–	–	Completed within the estimated amount.
Plymouth: Gas	92	–	–	Regulated according to the requirements of the Service.
Plymouth: Alterations and Reconstructions	141	–	–	Works postponed.
	5,016	–	–	
Reduced by an Excess on—				
Eastney Barracks: Constructing Officers' Quarters, &c.	3,020	–	–	Greater progress made than was intended at the time the Estimates were prepared.
	1,996	–	–	
The difference remaining as a Surplus	44	9	11	Arises from small variations on the other Items.
Net Surplus £.	2,040	9	11	

Surplus: arising from small variations upon each of the Items under this division.

Surplus: purchase of Land not completed, and Works retarded by bad weather.

Excess: incurred in providing a Store for Medical Forms, and also for Patterns of Mess Traps.

	£.	s.	d.	
Surplus, arising on the following Items:				
Malta: Dredging and Extending Great Harbour	14,609	–	–	A Sum of 13,000 *l.* was included under this Item, for the payment of Property purchased by the Civil Government; but the payment was not required to be made this year, hence the Surplus. The remaining difference, 1,609 *l.*, arises from the progress of the Work not admitting of further Payments on account.
Malta: Deepening the N. W. Basin, &c.	358	–	–	Continuous Service. The annual charge for the Work less than provided for.
Malta: Naval Prison	1,818	–	–	Progress delayed.
Malta: Capstans to new Dock	300	–	–	Not supplied in time for payment within the year.
Bermuda: Jetty at North End of Breakwater	2,300	–	–	Not commenced from want of Labour in the Colony.
Jamaica: Enlarging Smithery	437	–	–	Postponed, and pending decision as to Extension of Smithery.
Jamaica: Foundations for Machinery	200	–	–	
Ascension: Dormitory over Marine Barracks	81	–	–	Completed within the Estimate.
Ascension: Stable at Mountain	71	–	–	Nearly completed.
Ascension: Tramway	75	–	–	Supplied from the general Stock of the Dockyards at Home.
Ascension: Foundations for Machinery	100	–	–	Deferred, Plans not being completed.
Trincomalee: Extending Electric Telegraph	500	–	–	Not undertaken.
Singapore: Coal Store and Jetty	3,600	–	–	In progress under the India Government, but no claim yet made upon the Admiralty on account of the Work.
Hong Kong: New Offices and Quarters	4,079	–	–	Little progress made in the Works, as they were commenced late in the year.
Hong Kong: Buildings for Vertical Sawing Machinery	378	–	–	Not completed.
Hong Kong: Cast Iron Water Pipes	98	–	–	Cost of Materials only sent from England charged.
Kowloon: Forming Ground and two Jetties	1,303	–	–	Less progress made by the Contractor than was expected.
Carried forward £.	30,307	–	–	

EXPLANATORY STATEMENT of the Sums Expended, "More or Less" than those Estimated, under

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE Less than Estimate.	EXPENDITURE More than Estimate.
VOTE No. 11.				
NEW WORKS, IMPROVEMENTS, AND REPAIRS IN THE YARDS, &c.—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	398,221 17 -	414,969 - -	45,531 11 6	28,784 8 6
New Works, &c., Naval Establishments Abroad—*continued.*				
New Works, &c., Victualling Establishments Abroad	966 10 11	981 - -	14 9 1	- - -
Carried forward - - - £.	399,188 7 11	415,950 - -	45,546 - 7	28,784 8 6

each of the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

	£.	s.	d.	
Brought forward - - -	30,307	–	–	
Reduced by the following Excesses:				
Gibraltar: Extension of Mole - - £. 999	-	-	-	Greater progress made in the Work than was anticipated.
Gibraltar: New Naval Tank - - 448	-	-	-	Provided in Estimates 1862–63, but not completed. The Tank has since been handed over to the War Department.
Malta: Alterations and Re-constructions 121	-	-	-	Caused by additional work executed, not provided for in the Estimates.
Malta: Purchase of Property at Strada Marina - - - - - - - 82	-	-	-	This is a payment for property purchased in 1856, not provided for.
Bermuda: Buildings for Naval and Victualling Yards - - - - - 541	-	-	-	This additional expenditure was incurred to avoid suspending the Work.
Bermuda: Workmen's Cottages - - 299	-	-	-	Ditto - - - ditto.
Jamaica: Alterations and Re-constructions - - - - - - - 180	-	-	-	Caused by deviations from the original Estimate for the new Oil and Paint Store.
Jamaica: Ordinary Repairs - - - 767	-	-	-	Owing to a much larger Expenditure on the Repairs to the Officers' Houses and Yard Buildings than that provided.
Zanzibar: Coal and Provision Store - 200	-	-	-	Additional Purchase Money beyond the Estimate necessary to secure the premises.
Cape of Good Hope: Constructing Coal Shed, Sea Wall, &c. - - - - 535	-	-	-	Works proceeded with more rapidly than was expected.
Hong Kong: Ordinary Repairs - - 141	-	-	-	The repairs at this establishment have been heavier than contemplated.
Kowloon: Permanent Coal Stores - 1,029	-	-	-	Not completed within the year 1862–63, as expected.
	5,342	–	–	
	24,965	–	–	
The difference remaining in Excess -	99	4	10	Arises from variations upon each of the other Items.
Surplus on Works - - -	24,865	15	2	
Add, Surplus arising on the following items of New Machinery:				
Malta - - - - - - £. 4,420 s. –	-	-	-	The cost of Pumps and Pumping Engines provided for under this head has been charged against the Dredging Operations at Malta.
Bermuda - - - - - 50 –	-	-	-	A Crane supplied was charged as an article of Store of the Yard.
Jamaica - - - - - 45 18	-	-	-	There would have been an excess on this Yard, caused by the purchase of Machinery much required to complete the Factory at Jamaica, had it not been for a Plate Bending Machine ordered for Jamaica being appropriated and charged to Woolwich.
Ascension - - - - - 115 14	-	-	-	Caused by the difference between the actual and estimated cost of several Machines.
4,631 12				
Reduced by the following Excess:				
Esquimalt - - - - - 463 –	-	-	-	Caused by purchase of Machinery required in consequence of a Depôt for Stores being established at Esquimalt.
Surplus, New Machinery - - -	4,168	12	–	
Net Surplus - - - £.	29,034	7	2	

Surplus: arising from small variations upon each of the Items under this Division.

EXPLANATORY STATEMENT of the Sums Expended, "More or Less" than those Estimated, under

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE Less than Estimate.	EXPENDITURE More than Estimate.
VOTE No. 11.				
NEW WORKS, IMPROVEMENTS, AND REPAIRS IN THE YARDS, &c.—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	399,188 7 11	415,950 - -	45,546 - 7	28,784 8
New Works, &c., (Medical Establishments Abroad)	6,901 6 1	6,080 - -	- -	821 6
New Works, &c. Contingencies (Works and Repairs)	10,796 16 6	10,000 - -	- -	*796 16
New Works, &c. Contingencies, (New Machinery) -	497 7 -	1,268 - -	770 13 -	- -
£.	417,383 17 6	433,298 - -	46,316 13 7	30,402 11
Saving - - - - -		£. 15,914 2 6		£. 15,914 2 6

* Copy of Application made to the Treasury,

Sir, Admiralty, 22 July 1863.

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you, for the information of Her Majesty's Treasury, that a sum of 1,000 *l.* is provided in this year's Estimates for an addition to the line of railways in Portsmouth Dockyard, being part of a system of railways for which a sum of 6,011 *l.* stands in the first column of the printed Estimates; of this amount a sum of 1,200 *l.* was expended last year, and of the Vote for this year 239 *l.* has been expended, leaving available for this year 761 *l.*

The tenders which have been submitted for carrying out the remainder of this work, are in three parts, for the first of which the lowest tender is 973 *l.*, and for three parts the lowest tender is 1,846 *l.*

The Admiral Superintendent of the Dockyard has strongly recommended that the tender for the whole work should be accepted for providing the required accommodation at once, and for avoiding the great inconvenience of again obstructing the yard duties another year.

It is also considered that great convenience and saving of expense would accrue from provision being made as soon as possible for conveying troops with all their baggage, to and from tranpsorts by rail, if the terminus were thus connected with the point of embarkation.

I am, therefore, to request that you will move the Lords of the Treasury to sanction an additional expenditure of 1,085 *l.* for this service, and which amount can be charged against the aggregate Vote, on which a surplus may be expected.

I am, &c.

The Secretary to the Treasury. (signed) *C. Paget.*

each of the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

	£.	s.	d.	
Excess incurred on the following Items:				
Malta: Houses for Staff Surgeon, &c. - -	290	–	–	Vote for the year insufficient, but Work completed within the total Estimate.
Malta: New Wash-house - - - -	148	–	–	Delay in the progress of the Work in 1862-63, when the same was provided for.
Bermuda: Ordinary Repairs - - - -	144	–	–	Owing to extensive necessary Repairs of the Roof of the Main Building, not provided for.
Jamaica: Ordinary Repairs - - - -	89	–	–	Arising from considerable Repairs to the Sea Walls and Wharves, not anticipated when the Estimate was made.
Jamaica: Enclosure Wall round Burial Ground	193	–	–	Work not completed in 1862-63, when provided for.
	864	–	–	
Reduced by a Surplus upon the Vote for Lisbon Hospital, Ordinary Repairs - - - -	87	–	–	The Repairs at this Establishment were less than estimated for.
	777	–	–	
The difference remaining in Excess - -	44	6	1	Arises from small variations on the other Items.
Net Excess - - - £.	821	6	1	

Excess: this Item is expressly provided for any urgent Services that may arise during the year, and which are not foreseen at the time the Estimates are prepared.

Surplus: this Item is expressly provided for any urgent Services that may arise during the year, and which are not foreseen at the time the Estimates are prepared.

and Treasury Reply, appended. (*See* Page 41.)

Sir, Treasury Chambers, 24 July 1863.

WITH reference to your letter of the 22d instant, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lords Commissioners of the Admiralty, that my Lords approve of the proposed expenditure of 1,085 *l.*, over and above the sum voted for this year for an addition to the line of railway in Portsmouth Dockyard, the amount to be charged against the aggregate Vote.

I am, &c.

The Secretary to the Admiralty. (signed) *F. Peel.*

Sir, Admiralty, 13 July 1863

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you that a sum of 6,000 *l.* is provided in this year's Estimates, in part of 9,000 *l.*, for taking down the old junk store, and erecting coal store on Watering Island, Portsmouth.

My Lords are however of opinion that at present it would be better to construct a part only of the proposed store, as an experimental store, and provided with such improved details as past experience and further experiments may suggest in respect to the shipping of coals; and as this work would not exceed a cost of 2,000 *l.*, my Lords would propose to apply 4,000 *l.* to the dredging and deepening of the steam basin, a work of the greatest importance, in order to render it available for the repairs, cleaning, and fitting of ships of the larger classes.

EXPLANATORY STATEMENT of Sums Expended, "More or Less" than those Estimated, under

This work has been postponed on several occasions, partly on account of the great cost (if fully carried out), and partly because of the basin being always occupied. But my Lords now propose to execute the work with Government dredgers and plant, and to such extent only for the present, as may be practicable, without laying the basin dry.

I am therefore to request that the Lords of Her Majesty's Treasury will sanction this proposed appropriation of the Vote.

I am, &c.

The Secretary to the Treasury. (signed) *C. Paget.*

My Lord, Treasury Chambers, 1 August 1863.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 13th ultimo, proposing to apply 4,000*l.* of the sum of 6,000*l.* provided in this year's Estimates, for "taking down the old Junk Store, and erecting Coal Store" on Watering Island, Portsmouth, to the dredging and deepening of the steam basin. And I am directed by their Lordships to acquaint you, for the information of the Lords Commissioners of the Admiralty, that my Lords approve of the proposed application, the sum thus applied to be the extent to which the proposed work shall for the present be carried.

I am, &c.

The Secretary to the Admiralty. (signed) *F. Peel.*

Sir, Admiralty, 8 December 1863.

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you, that in the Navy Estimates for the current year, a sum of 1,500*l.* is provided for lengthening No. 1 Dock at Devonport. Before the time appointed for commencing the work, it was found advisable to lengthen the dock to a greater extent than was at first projected in order to render it available for ships of a still larger class, and consequently the lowest tender was in excess of the original amount authorised by 581*l.*; in addition to which, there will probably be a small excess not yet ascertained for portions of the work to be executed at schedule prices. I am therefore to request that you will move the Lords Commissioners of Her Majesty's Treasury to authorise this excess; and I am to observe that the requirements of the service render it unadvisable to postpone the execution of the work.

I am, &c.

The Secretary of the Treasury. (signed) *C. Paget.*

Sir, Treasury Chambers, 21 December 1863.

WITH reference to Lord Clarence Paget's letter of the 8th instant, I am directed by the Lords Commissioners of Her Majesty's Treasury to signify to you, for the information of the Lords Commissioners of the Admiralty, their Lordships' approval of the excess of 581*l.* over the sum estimated for lengthening No. 1 Dock at Devonport, as well as of the small excess, not yet ascertained, likely to be incurred for portions of the work to be executed at schedule prices.

I am, &c.

The Secretary to the Admiralty. (signed) *F. Peel.*

Sir, Admiralty, 29 April 1863.

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you, for the information of the Lords Commissioners of Her Majesty's Treasury, that under the conditions of an agreement with the trustees of the St. Aubyn property for the purchase of certain land for the extension of Keyham Dockyard to the north, the Admiralty is bound to execute certain works before the conveyance of the property from the trustees to the Crown can be effected.

The several services would have been commenced ere this, but that owing to the intention at one time to transfer the northern portion of the newly-acquired land to the War Department in exchange for the site of the Naval Barracks, it was concluded that the War Department would take the land referred to, subject to the conditions of purchase between the Admiralty and the trustees.

As however the transfer in question has been indefinitely postponed, and as the trustees are very urgent for the commencement of the works referred to, there seems no sufficient

plea

each of the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

plea for longer delaying it. The works the Admiralty are bound to execute are as follows:—

	£,
The construction of Boundary Walls, estimated at -	600
The construction of Walls and Footpaths - - -	1,850
Bridge over the Railway into the Dockyard - -	800
TOTAL - - - -	£. 3,250

For these services no provision has been made in the Estimates for the current year for the reasons stated, but there is an unexpended balance on the original Estimate for the purchase of this land (40,000 *l.*) amounting to 2,176 *l.* Under these circumstances, and there being no doubt that there will be ample funds under the aggregate Vote to meet the charges, my Lords request the concurrence of the Lords of Her Majesty's Treasury to these works being taken in hand immediately and charged to the aggregate Vote accordingly.

I am, &c.
The Secretary to the Treasury. (signed) *C. Paget.*

Sir, Treasury Chambers, 16 May 1863.

WITH reference to Lord Clarence Paget's letter of the 29th ult., I am directed by the Lords Commissioners of Her Majesty's Treasury to signify to you, for the information of the Lords Commissioners of the Admiralty, my Lords approval of the works at Keyham Harbour, connected with the acquisition of certain land from the St. Aubyn family, being taken in hand immediately, and of the estimated cost, viz., 3,250 *l.*, being charged to the aggregate Vote.

I am, &c.
The Secretary to the Admiralty. (signed) *G. Arbuthnot.*

Sir, Admiralty, 3 December 1863.

I AM commanded by my Lords Commissioners of the Admiralty, to request that you will inform the Lords Commissioners of Her Majesty's Treasury, that the work of deepening the south basin at Keyham, sanctioned by their letter of the 8th November 1862, was completed on the 20th May last, at a cost of 5,778 *l.* 10 *s.* 1 *d.*, but in consequence of the work not having progressed so rapidly as was expected, payments to the amount of 2,700 *l.* only were made in the last financial year, although when the Estimates were framed for this year it was anticipated that the work would have been completed or nearly so by the end of last March, and consequently no provision was made for its completion. The balance of the expenditure upon the work, amounting to 3,078 *l.* 10 *s.* 1 *d.*, has therefore fallen upon the aggregate Vote 11 for the current year, on which a surplus is expected sufficient to cover the excess. I am to request that you will move the Lords of the Treasury to concur with this arrangement, observing that the small actual excess, viz. 198 *l.* 10 *s.* 1 *d.* over the amount sanctioned in November 1862, arose from additional works not contemplated when the Estimate was made.

I am, &c.
The Secretary to the Treasury. (signed) *W. G. Romaine.*

Sir, Treasury Chambers, 12 December 1863.

THE Commissioners of Her Majesty's Treasury have had before them your letter of the 3d instant, stating that the work of deepening the south basin at Keyham has been completed at a cost of 5,778 *l.* 10 *s.* 1 *d.*, but that payments to the amount of 2,700 *l.* only were made in the last financial year in consequence of the work not having progressed as rapidly as was expected; and I am directed by their Lordships to acquaint you that they concur in the suggestion of the Lords Commissioners of the Admiralty, that the balance of the expenditure upon the work, amounting to 3,078 *l.* 10 *s.* 1 *d.*, should be charged to the aggregate Vote 11 for the current year, on which a surplus is expected sufficient to cover this excess.

I am, &c.
The Secretary of the Admiralty. (signed) *F. Peel.*

EXPLANATORY STATEMENT of Sums Expended, "More or Less" than those Estimated, under

Sir, Admiralty, 2 February 1864.

IN a claim preferred by the War Office on the 8th August last there are included charges amounting together to 919*l.* 4*s.* 8*d.* for repayment of expenses incurred for labour, compensation for house-rent, &c., between 1847 and 1854, at Keyham Point and Bull Point, Devonport, in connection with the magazine erected at the latter named place by the War Office at the expense of the Naval Department, in place of the one at Keyham Point given up by the War Office, the ground being required for naval purposes.

The Director of Works, to whom the claim for repayment of these charges has been made, objects to the admission of the same, on the ground that the expense has not been provided for, and that the original estimate has been already exceeded by 1,033*l.*

My Lords Commissioners of the Admiralty command me to append an account of this expenditure, and I am to request that you will submit the same to the Lords Commissioners of Her Majesty's Treasury for their decision as to whether the amount is not to be repaid to the War Office by this department, and charged as an excess on the aggregate Vote under No. 11.

My Lords further desire me to observe that the principle of admitting claims for services performed during years long antecedent to the present time, though very inconvenient and calculated to derange the departmental expenditure for the year, appears settled by the decision in the case of similar claims of old date on account of army freight and conveyance of troops (Vote 17), conveyed in your letter of 27th March last.

I am, &c.

The Secretary to the Treasury. (signed) *C. Paget.*

	£.
Expenditure on account of Bull Point Magazine, to 31st March 1861	148,381
Amount of original Estimate	147,348
Excess	£. 1,033

My Lord, Treasury Chambers, 11 March 1864.

WITH reference to your letter of the 2d ultimo, relative to a claim upon your department by the War Office for repayment of certain expenses, amounting to 919*l.* 4*s.* 8*d.*, incurred in connection with the Bull Point Magazine, Devonport, between the years 1847 and 1854, I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit herewith, for the information of the Lords Commissioners of the Admiralty, copy of a letter from the War Office relative to this claim, and to acquaint you that under the circumstances my Lords approve of the sum in question being repaid to the War Office and charged, as proposed, as an excess in the aggregate Vote under No. 11.

I am, &c.

The Secretary to the Admiralty. (signed) *F. Peel.*

Sir, War Office, 29 February 1864.

IN reply to your letter of the 12th instant, No. 2,010, relative to a claim preferred by this office upon the Naval Department for repayment of certain expenses incurred in connection with the Bull Point Magazine, Devonport, between the years 1847 and 1854, and requesting information thereon, I am directed by Earl De Grey and Ripon to acquaint you that monthly claims upon the latter office have been preferred for some time past, with as much regularity as possible, but the claims under discussion refer to a period when this department laboured under exceptional and peculiar difficulties arising from the consolidation of the military offices, and the defects in the arrangements adopted for the purpose of recouping ordnance funds prior thereto.

I am, however, to observe that immediately the Naval Department has disposed of the arrear claims, the particular inconvenience complained of, as well as the derangement of the Naval Department expenditure, will be obviated.

I have, &c.

To the Assistant Secretary to the Treasury. (signed) *Douglas Galton.*

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each of the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

Sir, Admiralty, 12 June 1863.

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you, that they are desirous of effecting certain repairs and alterations in the Naval Hospital at Great Yarmouth, which has for some years past been occupied as a military barrack, and has now been transferred to the Naval Department, and which my Lords propose to appropriate to the use of naval lunatic patients.

These patients have hitherto been accommodated in the wards of Haslar Hospital, at Gosport, and also in some of the county lunatic asylums, on payment of 14*s.* a week per head.

The space thus occupied at Haslar being urgently required for the ordinary patients, and it being also of essential importance to remove the lunatics from the county asylums, where they are now placed, and to collect them in one building, especially devoted to their use. My Lords are very desirous, without loss of time, to place Yarmouth Hospital in fit condition to receive them, and they would therefore request the concurrence of the Lords of Her Majesty's Treasury in an outlay, not exceeding 2,000 *l.*, being charged to the aggregate Vote for this pressing and important service, the more so as this is an expense which at the time of preparing the Estimates was not foreseen.

I am &c.

The Secretary to the Treasury. (signed) *C. Paget.*

My Lord, Treasury Chambers, 22 June 1863.

WITH reference to your letter of the 12th instant, on the subject of repairing and altering the Naval Hospital at Great Yarmouth, with a view to its conversion into a naval lunatic asylum, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lords Commissioners of the Admiralty, that my Lords approve of an outlay of 2,000 *l.* on this service, and of this amount being charged to Vote 11.

I am, &c.

The Secretary of the Admiralty. (signed) *F. Peel.*

Sir, Admiralty, 8 March 1864.

I AM commanded by my Lords Commissioners of the Admiralty, to acquaint you that a bill amounting to 1,247 *l.* 4*s.* 10*d.* has been submitted to their Lordships for executing certain dredging in front of Slip No. 6, and Dock No. 3, at Woolwich. The work was urgent, and on the report of the clerk of the works that the cost would be about 337 *l.*, it was authorised by this department and directed to be charged to the Vote for "Contingencies."

My Lords regret that the slipping in of the sides and other causes, should have caused an increase of labour resulting in an excess, but as the available balance of the Vote for "Contingencies" will admit of the bill in question being charged to that head, and leave a balance of 48 *l.* for future charges, my Lords request that the Lords Commissioners of Her Majesty's Treasury will sanction payment of the bill, and the charging of the same, to the Vote for Contingencies.

I am, &c.

The Secretary to the Treasury. (signed) *C. Paget.*

My Lord, Treasury Chambers, 15 March 1864.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 8th instant, requesting sanction of payment of a bill for 1,247 *l.* 4*s.* 10*d.* on account of certain dredging in front of Slip No. 6, Dock 3, at Woolwich; and their Lordships have directed me to signify to you, for the information of the Lords Commissioners of the Admiralty, the approval of my Lords of the expense in question being charged to the Vote for Contingencies, as proposed.

I have, &c.

The Secretary of the Admiralty. (signed) *F. Peel.*

Explanatory Statement of the Sums Expended, "More or Less" than those Estimated, under each of

HEADS OF SERVICE.		EXPENDITURE, 1863–64.	ESTIMATE, 1863–64.	EXPENDITURE	
				Less than Estimate.	More than Estimate.
VOTE No. 12.					
MEDICINES, &c.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Hospital and Infirmary Provisions and Stores	29,184 13 9				
Issues for the Medical Service	9,560 – –				
	38,744 13 9				
Abate,—					
Issues for other Branches of the Naval Service, other Departments, &c.	988 12 11				
		37,756 – 10	37,500 – –	– –	*256 – 10
Medicines and Chemicals	7,975 15 –				
Surgical Instruments	387 10 –				
		8,363 5 –	9,700 – –	1,336 15 –	– –
Subsistence, &c. of Seamen at Sick Quarters	18,362 7 8				
Miscellaneous Disbursements, Medical Service	1,589 17 2				
		19,952 4 10	18,800 – –	– –	1,152 4 10
		66,071 10 8	66,000 – –	1,336 15 –	1,408 5 8
	Deficiency	£. 71 10 8		£. 71 10 8	

* Copy of application made to the Treasury,

Sir, Admiralty, 23 July 1863.

I am commanded by my Lords Commissioners of the Admiralty to acquaint you that they are desirous of purchasing from the War Department, the whole of the medicines and medical stores in Yarmouth Hospital, which building has been recently handed over to the Naval Department.

These stores having been purchased by the War Department at a cost of 2,341 *l.* 17 *s.* 5 *d.* a careful survey and valuation of them has been made, and the War Department has consented to receive that sum, less 25 per cent. for wear and tear.

No provision having been made in the current year's Estimates under Vote No. 12, "Medicines and Medical Stores," for this service, and my Lords being unable at this early period of the financial year to indicate upon what other Vote there may be a surplus, I am to request that you will move the Lords of Her Majesty's Treasury to sanction the amount, 1,756 *l.* 8 *s.* 1 *d.*, being charged as an excess on Vote 12.

Amount paid by War Office - - -	£. 2,341 17 5
Less 25 per Cent. -	585 9 4
	£. 1,756 8 1

I am, &c.

The Secretary to the Treasury. (signed) *C. Paget.*

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the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

Excess: caused by the transfer of stores at Yarmouth Naval Hospital from the War Department, for which no provision was made when the Estimate was framed. The Treasury sanction was duly obtained.

Surplus: owing to a smaller quantity of Medicines having been required than was anticipated; the number of Seamen and Marines borne on Ships' Books having been less than that Voted.

Excess: arising from larger claims from Surgeons and Agents for Medical Attendance on Coastguard men, consequent upon increased sickness; the men attended include those employed on shore and those sent to sick quarters from 11 district Coastguard ships and their numerous Tenders, stationed at ports where there are no Naval Hospitals.

and Treasury reply, appended.

My Lord, Treasury Chambers, 4 August 1863.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 23d ultimo, on the subject of purchasing from the War Department, at the price of 1,756 *l.* 8 *s.* 1 *d.*, the medicines and medical stores in Yarmouth Hospital; and their Lordships have directed me to acquaint you, for the information of the Lords Commissioners of the Admiralty, that my Lords approve of the said sum of 1,756 *l.* 8 *s.* 1 *d.* being charged as an excess on Vote 12.

I am, &c.

The Secretary to the Admiralty. (signed) *F. Peel.*

EXPLANATORY STATEMENT of the Sums Expended, "More or Less" than those Estimated, under each of

HEADS OF SERVICE.	EXPENDITURE, 1863–1864.	ESTIMATE, 1863–64.	EXPENDITURE	
			Less than Estimate.	More than Estimate.
VOTE No. 13. MISCELLANEOUS SERVICES.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Piloting and Towing Her Majesty's Ships	9,337 19 2	12,000 – –	2,662 – 10	– –
Commanders-in-Chief, Expenses attendant on	4,584 4 9	4,000 – –	– –	584 4 9
Courts Martial	1,505 9 8	1,000 – –	– –	505 9 8
Passage Money, and Conveyance of Officers, Seamen, and Marines	40,620 9 1	30,000 – –	– –	10,620 9 1
Telegraphic Communications, Expense of	6,154 17 2	6,100 – –	– –	54 17 2
Compensation to Officers, &c., for Losses by Shipwreck, &c.	1,108 6 1	1,500 – –	391 13 11	– –
Contributions in aid of Sailors' Homes, and Charitable and other Institutions	1,423 – –	1,600 – –	177 – –	– –
Per-centage to Banks on Money Remitted to Naval Accountants	1,356 8 6	1,500 – –	143 11 6	– –
Maintenance of a Floating Light Vessel at the Warner	370 – –	370 – –	—	—
Medals for Seamen and Marines	10 9 7	500 – –	489 10 5	– –
Subsistence, &c. of Officers superintending Ships Building by Contract	2,580 16 11	2,000 – –	– –	580 16 11
Lewes Naval Prison	2,597 16 10	2,500 – –	– –	97 16 10
Conveyance of Prisoners between Gaol and Her Majesty's Ships	1,046 7 –	800 – –	– –	246 7 –
Law Charges on the Purchase of Property, &c.	4,139 1 10	3,500 – –	– –	639 1 10
Stamps on Contracts and on Officers' Commissions, &c.	2,499 2 1	4,500 – –	2,000 17 11	– –
Hire of Ships and Vessels	90 – –	600 – –	510 – –	– –
Assistance rendered to Her Majesty's Ships in Distress	400 2 11	1,100 – –	699 17 1	– –
Compensation for Damage done by Her Majesty's Ships	21,956 15 7	6,000 – –	– –	15,956 15 7
Gratuities for Wounds and Special Services	3,161 9 –	4,500 – –	1,338 11 –	– –
Expense of Committees	1,922 4 4	2,000 – –	77 15 8	– –
Compensation to Owners of Merchant Vessels for providing Substitutes for Volunteers	264 11 5	800 – –	535 8 7	– –
Books and Stationery for Schools	3,518 7 6	3,000 – –	– –	518 7 6
Loss by Exchange, &c.	4,345 13 9	3,000 – –	– –	1,345 13 9
Carried forward £.	114,993 13 2	92,870 – –	9,026 6 11	31,150 – 1

the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

Surplus: arising from the actual Expenditure having been less than the Estimate, which was based upon the average payments of the three preceding years.

Excesses: occasioned by the actual Expenditure having exceeded the Estimate, which was founded upon the average payments of the three preceding years.

Excess: arising from the claims, at high rates of charge, for Passages of Officers, &c. to and from the East India and China Stations, having been more numerous than were provided for in the Estimates based upon the average Expenditure of the three preceding years, for an unusually large number of Passages provided for Officers.

Excess: caused by the Expenditure for casual Telegraphic Communications having exceeded the Estimate, which was based upon the average payments of the three preceding years.

Surplus: arising from the actual Expenditure having fallen short of the Estimate, which was based upon the average payments of the three preceding years.

Surplus: occasioned by fewer Contributions having been made in aid of Charitable Institutions than were provided for.

Surplus: arising from the rate of Per-centage having been reduced.

Surplus: arising from fewer Medals having been granted than were provided for.

Excess: arising from payment of an allowance to Captain Cowper Coles, whilst superintending the application of his patent for Cupola Shields in Ships of War.

Excess. This is merely the difference between an estimated and an actual Expenditure.

Excess: arising from the actual Expenditure having exceeded the amount provided for this casual service.

Excess: arising from the Law Charges connected with the purchase of Property having exceeded the amount provided for this service.

Surplus: caused by less having been paid for Stamps and for public Advertisements, than was provided for, based upon the average of the three preceding years.

Surpluses: arising from the actual Expenditure having fallen short of the Estimates, which were based on the average payments of previous years.

Excess: arising from a large payment awarded by the High Court of Admiralty, as compensation to the owners of the Danish Ship "Uncas," for loss of that Vessel and her Cargo, by collision with Her Majesty's Ship "Megæra."

Surplus: arising from fewer casualties having occurred than were provided for in the Estimate, which was based on the average payments of previous years.

Surpluses: arising from the actual Expenditure having fallen short of the Estimates, which were based on the average payments of previous years.

Excess: larger Expenditure incurred to meet the requirements of the Service than was provided for in the Estimate, which was based upon previous Expenditure.

Excess: caused by the net loss by exchange having exceeded the Estimate based on the results of previous years; arising chiefly from the high rates of exchange on the East India and China, and South East Coast of America Stations.

EXPLANATORY STATEMENT of the Sums Expended, "More or Less" than those Estimated, under each of

HEADS OF SERVICE.	EXPENDITURE, 1863-64.	ESTIMATE, 1863-64.	EXPENDITURE Less than Estimate.	EXPENDITURE More than Estimate.
VOTE No. 13—*continued.*				
MISCELLANEOUS SERVICES—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	114,993 13 2	92,870 - -	9,026 6 11	31,150 - 1
Contingencies:				
Miscellaneous Payments and Allowances - -	11,660 2 4	6,500 - -	- -	5,160 2 4
£.	126,653 15 6	99,370 - -	9,026 6 11	36,310 2 5
Deficiency	- - £. 27,283 15 6		£. 27,283 15 6	
VOTE No. 14.				
HALF PAY, &c.				
Half Pay—Reserved and Retired Pay - - -	693,894 - 10	719,341 - -	25,446 19 2	—
£.	693,894 - 10	719,341 - -	25,446 19 2	—
Saving	- - - £. 25,446 19 2		£. 25,446 19 2	
VOTE No. 15.				
MILITARY PENSIONS, &c.				
Pensions for Good and Meritorious Services - -	6,300 13 4	6,150 - -	- -	150 13 4
Pensions for Conspicuous Bravery - - - -	135 7 7	160 - -	24 12 5	- -
Flag Officers Retired Service Pensions - - -	1,461 13 3	1,500 - -	38 6 9	- -
Pensions to Commissioned and Warrant Officers -	33,766 18 5	37,594 - -	3,827 1 7	- -
Pensions to Relatives of Officers Slain, &c. - -	10,280 6 4	10,245 - -	- -	35 6 4
Pensions to Widows of Naval Officers - - -	149,548 - -	160,021 - -	10,473 - -	- -
Pensions to Widows of Marine Officers - - -	10,477 11 10	11,208 - -	730 8 2	- -
Compassionate List - - - - - - -	13,584 2 -	14,000 - -	415 18 -	- -
Pensions to Old and Disabled Commissioned Officers (Out Pensioners of Greenwich Hospital) - -	4,703 2 2	4,269 10 -	- -	433 12 2
Pensions and Gratuities to Seamen and Marines (Out Pensioners, &c., of Greenwich Hospital) -	246,196 5 6	237,957 10 -	- -	8,238 15 6
£.	476,454 - 5	483,105 - -	15,509 6 11	8,858 7 4
Saving	- - - £. 6,650 19 7		£. 6,650 19 7	
VOTE No. 16.				
CIVIL PENSIONS, &c.				
	£. s. d.			
Pensions, Civil, Salaried Officers -	81,875 9 10			
Pensions, Civil, Artificers - -	73,396 9 11			
	155,271 19 9	170,412 - -	15,140 - 3	- -
Pensions, Civil, Coast Guard - - - - -	26,027 7 1	24,220 - -	- -	1,807 7 1
ensions, Civil, Police - - - - - -	264 18 1	300 - -	35 1 11	- -
£.	181,564 4 11	194,932 - -	15,175 2 2	1,807 7 1
Saving	- - - £. 13,367 15 1		£. 13,367 15 1	

the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

CAUSES OF VARIATION.

Excess: arising from damages and costs in connexion with the illegal detention of Prizes in the Black Sea during the late Russian War; from increased Expenditure for Lging Allowance to Officers compelled to reside on shore; for Dock Dues of Her Majesty's Iron-cased Ship "Caledonia," while fitting in the Victoria Docks; and from an allowance to the Captain and Ward Room Officers of Her Majesty's Ship "Racoon," for the entertainment of His Royal Highness Prince Alfred.

Surplus: occasioned by a less number of Officers having been placed on Half-pay than was provided for when the Estimate was framed.

Excess: arising from fluctuations in the period in which Pensions are claimed.

Surpluses: arising from fluctuations in the period in which Pensions are claimed.

Surplus: occasioned by the Death of Pensioners.

Excess: arising from fluctuations in the period in which the Pensions are claimed.

Surpluses: occasioned by the Deaths of Pensioners.

Surplus: arising from the Grants of the Compassionate Allowance having been less than provided for.

Excess: caused by the addition to the Out-pension List of Staff Commanders and Masters, under the Order in Council of the 11th June 1863.

Excess: arising principally from the number of Pensions granted during the Year having exceeded the removals from the List by Death or otherwise; and from arrear payments to Pensioners who were serving on Foreign Stations when their Pensions were awarded.

Surplus: arising from casualties by Death.

Excess: the list of Civilians in the Coast Guard is in course of reduction, and their places are supplied by men in the Effective Service afloat.

Surplus: arising from casualties by Deaths.

EXPLANATORY STATEMENT of the Sums Expended, "More or Less" than those Estimated, under each of

HEADS OF SERVICE.	(A.) EXPENDITURE, 1863-64.	Abate,— Amount included in Column (A.) on Account of China War Expenditure. Defrayed out of the Vote of Credit for the China War.	Net Ordinary Naval Expenditure.	ESTIMATE, 1863-64.
VOTE No. 17. ARMY DEPARTMENT.—CONVEYANCE OF TROOPS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Freight, &c. of Ships on Monthly Pay - - -	129,116 2 -	126,273 4 8	2,842 17 4	- -
Conveyance of Troops, Abroad and Homeward -	82,752 18 1	3,659 18 -	79,093 - 1	70,000 - -
Freight of Army Stores, Abroad and Homeward -	73,644 5 8	5,166 4 1	68,478 1 7	55,000 - -
Intercolonial Conveyance of Troops and Mess - -	24,577 1 9	94 7 6	24,482 14 3	20,000 - -
Intercolonial Freight of Army Stores - - -	6,912 - 2	- - -	6,912 - 2	3,000 - -
Mess Allowances to Army Officers, &c. - - -	11,287 - -	6,723 18 5	4,563 1 7	13,200 - -
Freight of Ships on Short Services - - - -	4,482 17 11	- - -	4,482 17 11	6,500 - -
Passage Money, Army - - - - - - -	40,222 9 6	1,037 10 2	39,184 19 4	35,000 - -
Fitting Transports and Freight Ships - - -	5,140 5 9	3,465 2 9	1,675 3 -	1,400 - -
Bedding and other Stores for Troops - - -	8,881 1 2	440 7 -	8,440 14 2	5,500 - -
Carried forward - - - £.	387,016 2 -	146,860 12 7	240,155 9 5	209,600 - -

* Copies of applications made to the Treasury,

the Subdivisons of the Votes included in the foregoing Statement, &c.—*continued.*

EXPENDITURE		CAUSES OF VARIATION.
Less than Estimate.	More than Estimate.	
£. s. d.	£. s. d.	
- -	*2,842 17 4	Excess: occasioned principally by the settlement of India Government Claims, under Treasury sanction, for the Hire of the "Dora" and "Coleroon" to convey Troops from India to China.
- -	*9,093 - 1	Excess: arising from the return of a detachment of Royal Engineers from Vancouver's Island; from the Repayment of India Office Claims for conveyance of Troops from India to China; and from the removal of the 5th West India Regiment from St. Helena to Jamaica; these services having been unforeseen when the Estimate was framed.
- -	*13,478 1 7	Excess: owing to the repayment of War Office Claims on account of the Russian War, and for unusually heavy Expenses for Freight of Saltpetre and Coals.
- -	4,482 14 3	Excesses: occasioned by the Expenditure incurred through the Accounts of Commissariat Officers abroad, reclaimed by the War Office, having been greater than was anticipated when the Estimates were framed.
- -	3,912 - 2	
8,636 18 5	- -	Surplus: owing principally to the Credits for Mess Contributions, brought to account under this Head, having been greater than anticipated.
2,017 2 1	- -	Surplus: the number of Troops moved Coastwise was less than shown in the programme of movements for the year.
- -	4,184 19 4	Excess: caused by the Payment of Arrear Claims of 1862-63.
- -	275 3 -	Excess: arising from the Expenses attendant on the Conveyance of Troops to New Zealand, having been greater than was anticipated.
- -	2,940 14 2	Excess. More Blankets were required, and the Price was higher than was anticipated on framing the Estimates.
10,654 - 6	41,209 9 11	

and Treasury replies, appended (*see* page 52.)

EXPLANATORY STATEMENT of the Sums Expended, "More or Less" than those Estimated, under each of

HEADS OF SERVICE.	(A.) EXPENDITURE, 1863-64.	Abate,— Amount included in Column (A.) on Account of China War Expenditure. Defrayed out of the Vote of Credit for the China War.	Net Ordinary Naval Expenditure.	ESTIMATE, 1863-64.
VOTE No. 17—*continued.*				
ARMY DEPARTMENT.—CONVEYANCE OF TROOPS—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	387,016 2 –	146,860 12 7	240,155 9 5	209,600 – –
Forage and Stores for Horses - - - -	10,957 10 6	10,871 3 5	86 7 1	250 – –
Pay to Agents for Transports afloat - £. 639 10 8				
Contingencies - - - ditto - - 328 8 9				
	967 19 5	64 9 10	903 9 7	300 – –
Provisions, &c., for Troops - - - - -	102,137 12 10	48,615 5 6	53,522 7 4	60,000 – –
£.	501,079 4 9	206,411 11 4	294,667 13 5	270,150 – –
Coals for Steam Transports and Freight Ships -	25 5 11	85 – –	Abate— *59 14 1* Credit.	- -
£.	501,104 10 8	206,496 11 4	294,607 19 4	270,150 – –

Deficiency - - - - - £. 24,457. 19. 4.

	£. s. d.
Balances Irrecoverable - - - - - - -	442 7 2

The above Account, examined and found correct, subject to the observations contained in the Report to the Treasury of

the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

EXPENDITURE						CAUSES OF VARIATION.
Less than Estimate.			More than Estimate.			
£.	s.	d.	£.	s.	d.	
10,654	-	6	41,209	9	11	
163	12	11	-		-	Surplus. The usual provision was made for the Cost of any Forage that might be required for Horses conveyed in Her Majesty's Troop Ships or otherwise; but the actual Expense incurred within the year proved less than the sum taken for the purpose.
-		-	603	9	7	Excess: arising principally from the Pay and Contingencies of Transport Officers in New Zealand, employed in consequence of the Hostilities in that Colony.
6,477	12	8	-		-	Surplus. The Claims preferred for Victualling Troops in Her Majesty's Ships amounted to less than was estimated.
17,295	6	1	41,812	19	6	
59	14	1	-		-	Surplus: arising from the amounts recovered from Owners for deficiencies on the accounts of Ships employed in previous years, having exceeded the Expenditure.
17,355	-	2	41,812	19	6	
£. 24,457.		19	4.			

Excess: arising from Public Money stolen from the Chests of Her Majesty's Ships "Russell," "Black Prince," "Rinaldo," and "Princess Charlotte," and at the Royal Naval Hospital at Malta; from public money on board Her Majesty's Ship "Jaseur," unaccounted for at the time of her wreck; and public money in possession of an Officer of Her Majesty's Ship "Penguin," lost when he was murdered by the natives at Kiana Island.

On the other hand, Prize Money due to the late Paymaster of Her Majesty's Ship "Revenge" has been appropriated in part of the deficiency on his account, written off as irrecoverable in 1861-62.

J. Beeby,
Accountant General of the Navy.

the 9th instant, No. 5 on the Account rendered under 9 & 10 Vict. c. 92.

Charles Vine.

EXPLANATORY STATEMENT of the Sums Expended, "More or Less" than those Estimated, under

Sir, Admiralty, 11 March 1864.

I AM commanded by my Lords Commissioners of the Admiralty to request that you will lay before the Lords Commissioners of Her Majesty's Treasury the accompanying copy of a Report from the Accountant General of the Navy as to the settlement of the claim of 2,508 *l.* 16 *s.* 1 *d.*, out of Vote 17, for the year 1863–64, on account of the transports "Dora" and "Coleroon," employed in conveying troops from Bombay to China in 1862; and in accordance with the Treasury Minute of the 27th January 1863, my Lords request the sanction of the Lords Commissioners of Her Majesty's Treasury to the payment of this sum being made before the 31st March next, in order that the charge may fall on the Votes for the year 1863–64. I am at the same time to observe that, if this course should create an Excess on Vote No. 17, a Surplus, more than sufficient to cover it, is expected on the aggregate Votes for 1863–64, and that no amount was voted in the Estimates for 1863–64 under the particular Item of Vote No. 17, viz., "Freight of Ships on Monthly Pay," to which this service is chargeable.

I am, &c.

The Secretary of the Treasury. (signed) *W. G. Romaine.*

Sir, Treasury Chambers, 26 March 1864.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 11th instant, and its enclosure, and their Lordships have directed me to acquaint you, for the information of the Lords Commissioners of the Admiralty, that they approve of the payment out of Vote 17, for 1863–64, of a sum of 2,508 *l.* 16 *s.* 1 *d.*, on account of the transports "Dora" and "Coleroon," employed in conveying troops from Bombay to China in 1862.

I am, &c.

The Secretary of the Admiralty. (signed) *G. Arbuthnot.*

Sir, Admiralty, 25 November 1863.

WITH reference to your letter of the 6th ultimo, respecting the repayment to the Colonial Government of Victoria of the expenses connected with the employment of their vessel, the "Victoria," during the late war in New Zealand, I am commanded by my Lords Commissioners of the Admiralty to state, that the expenses in question amount to 15,165 *l.* 6 *s.* 8 *d.*; and as it is uncertain whether the payment of this amount out of Vote 17 (Army Department) may not result in an Excess on that Vote, my Lords request the assent of the Lord's Commissioners of Her Majesty's Treasury to such payment being made.

I am, &c.

The Secretary of the Treasury. (signed) *C. Paget.*

My Lord, Treasury Chambers, 7 December 1863.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 25th ultimo, relative to the payment to the Colonial Government of Victoria of the expenses connected with the employment of their vessel, the "Victoria," during the late war in New Zealand, which amount to 15,165 *l.* 6 *s.* 8 *d.*; and I am directed by their Lordships to acquaint you, for the information of the Lords Commissioners of the Admiralty, that they approve of this payment being made, as proposed, out of Vote 17 (Army Department).

I am, &c.

The Secretary of the Admiralty. (signed) *F. Peel.*

Sir, Admiralty, 21 January 1864.

I AM commanded by my Lords Commissioners of the Admiralty to request you will state to the Lords Commissioners of Her Majesty's Treasury that charges to the extent of about 7,700 *l.*, on account of Freight on Army Stores to the Crimea in 1855, appear in a claim, dated 6th August 1863, preferred by the War Office; and as it is desirable that the

each of the Subdivisions of the Votes included in the foregoing Statement, &c.—*continued.*

the repayment of this sum should be made within the present financial year, rather than it should be deferred, and provision made for the charge in next year's Estimates, my Lords would propose, with the sanction of the Lords of the Treasury, to sanction payment thereof in the present year, subject to correction in the amount after the necessary examination shall have been made in office.

I am also to observe that, although Vote 17 will not bear this charge, the aggregate Votes will.

I am, &c.

The Secretary to the Treasury. (signed) *C. Paget.*

My Lord, Treasury Chambers, 27 January 1864.

With reference to your letter of the 21st instant, relative to a claim preferred by the War Office of 7,700 *l.*, on account of Freight of Army Stores to the Crimea, in 1855, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lords Commissioners of the Admiralty, that my Lords regret that the War Office should have allowed so long a period to elapse without making this claim; but, under the circumstances, my Lords approve of the payment thereof in the present financial year, as a charge upon Vote 17, to be temporarily met out of Surpluses on other Votes, in case it should create an Excess on that particular Vote.

I am, &c.

The Secretary to the Admiralty. (signed) *F. Peel.*

BALANCE SHEET, showing the LEDGER BALANCES on the 30th September 1864, the Date on which the Annual Account of NAVAL RECEIPT and EXPENDITURE was closed;—also, the Proportion of the AVAILABLE BALANCE remaining on that Day applicable to the still open Account of 1864–65; leaving the Unappropriated Balance of £. 196,350. 18. 8. on the Grants for 1863–64, as stated in the Account.

N.B.—To obviate the necessity of introducing into the following Statement the separate results of all the Accounts, the Balances in the Ledger are shown in *Classes*, except in those instances in which it has been deemed advisable to add special explanations, with the view of illustrating the principle upon which the Account has been prepared, and the final Balance struck. The Account of Receipt and Expenditure is one of Receipts and Payments within the Year, and has been kept open for Six Months after the expiration of the Year to which it refers, under the authority of Parliament, that all Payments posted within that period, relating to the service of the past Year, might be included in it, and the whole Expenditure on Imprest be finally audited before declaring the Balance. The postings of the Receipts and Payments comprised in that Account being therefore spread over a period of Eighteen Months, the proof of the correctness of the Expenditure, as compared with the Grants of 1863–64, may be shown either by the Balances which remained in the Books at the Date to which the Account of Receipt and Expenditure extends (viz. 31st March 1864), or by those which remained at the Date when it was definitively closed (viz. 30th September 1864). The Balance Sheet of the latter Date is given, as it exhibits a more complete statement of the Accounts.

Number of Accounts.	DESCRIPTION OF ACCOUNTS.	*Dr.* £. s. d.	*Cr.* £. s. d.
1	HER MAJESTY'S EXCHEQUER:		
	For Balance of Grants for the Naval Service unissued on the 30th September 1864	6,010,000 – –	—
1	HER MAJESTY'S EXCHEQUER (Old Store and Extra Receipt Moneys Account):		
	There is no Balance on this Account, the transfer bill to the Exchequer being charged in the Ledger to the Debit of the Account simultaneously with the transfer of the Credits on account of the Naval Old Store and Extra Receipt Moneys from their respective heads	—	—
1	HER MAJESTY'S PAYMASTER GENERAL (Cash):		
	For Navy Cash Balance on the 30th September 1864	48,254 18 –	—
1	BILLS PAYABLE:		
	For Bills issued for payment, but remaining unpaid on the 30th September 1864	- - -	115,386 4 8
1	OUTSTANDING BILLS, DRAFTS, &c.:		
	For Bills drawn by Accounting Officers, not presented for payment, and which have been Outstanding for more than Six Years	- - -	4,611 9 6
1	SALARY LISTS:		
	For amount of Salaries on account of the Naval Department, unpaid or paid, but included in accounts not passed on 30th September 1864	- -	105,732 19 2
1	PRIZE REMITTANCES:		
	For Repayments on account of Prize Money paid by Naval Accountants, which payments were not brought to account in the Ledger on 30th September 1864	- - -	8,664 18 3
1	MEDICAL SUPPLEMENTAL FUND:		
	For Contributions received from Naval Medical Officers remaining to be paid to the Agents for the Fund	- - -	79 15 6
8	Carried forward £.	6,058,254 18 –	234,475 7 1

Number of Accounts.	DESCRIPTION OF ACCOUNTS.	Dr. £.	s.	d.	Cr. £.	s.	d.
8	Brought forward	6,058,254	18	–	234,475	7	1
1	SICK MESS FUND: For Value of the Savings of Rations of Seamen on board Her Majesty's Ships while on the Sick List, from which a Fund is formed for the Purchase of Medical Comforts	–	–	–	5,697	10	–
1	PROPERTY AND INCOME TAX: For Deductions on Account of the Naval Department remaining to be paid to the Receiver General of Inland Revenue (Stamps and Taxes)	–	–	–	2,290	4	4
1	DEPOSITS FOR MARINE OFFICERS' EQUIPMENTS: For Amount of Outstanding Deposits on account of the Outfit of Gentlemen Cadets at the Royal Naval College, Portsmouth, previous to their receiving Commissions in the Royal Marine Corps, the Accounts for such Disbursements not yet having been allowed	–	–	–	1,120	–	–
5	CREDITS OF MARINES: For Balance of Deposits by Marines in the hands of the Divisional Paymasters, and standing to their credits in the Marine Ledgers	–	–	–	2,433	2	4
6	CREDITS OF HOSPITAL PATIENTS: For Value of Money and Effects of Deceased and other Patients in Haslar, Plymouth, Haulbowline, and Jamaica Hospitals, taken on public charge by the Accountants of those establishments until claimed; and for Debit Balance on the Account for Patients at Yarmouth Hospital, arising from payments made there on account of Patients removed from Haslar	6	8	10	515	14	–
8	MARINE DIVISIONAL PAYMASTERS: For Balances standing as Imprests, &c., against them on 30th September 1864	181,537	19	5	—		
36	NAVAL AND VICTUALLING STOREKEEPERS AND ACCOUNTANTS, HOSPITAL AGENTS, PACKET AGENTS, AND PAYMASTER OF ADMIRALTY CONTINGENCIES, &c, AT HOME: For Balances as above	1,152,793	9	–	—		
33	NAVAL ACCOUNTANTS AND STOREKEEPERS, AGENT VICTUALLERS AND HOSPITAL INSPECTORS, &c., ABROAD: For Balances standing as Imprests, &c., against them, and Credit Balances on 30th September 1864	289,293	10	6	2,089	12	9
30	RECRUITING OFFICERS: For Balances as above	8,098	8	2	1	1	–
18	CONSULS' ACCOUNTS: For Balances standing as Imprests, &c., against them on 30th September 1864	1,251	1	9	—		
24	PAYMASTERS OF COAST GUARD DISTRICTS ON SHORE: For Balances as above	215,391	18	3	—		
14	PAYMASTERS OF ROYAL NAVAL RESERVE DRILL SHIPS: For Balances as above	28,625	10	11	—		
185	Carried forward £.	7,935,253	4	10	248,622	11	6

Number of Accounts.	DESCRIPTION OF ACCOUNTS.			Dr. £. s. d.	Cr. £. s. d.
185	Brought forward			7,935,253 4 10	248,622 11 6
481	PAYMASTERS OF HER MAJESTY'S SHIPS AND VESSELS:				
	For Balances standing as Imprests, &c., against them, and Credit Balances on 30th September 1864			743,480 7 7	37,252 17 1
13	MISCELLANEOUS ACCOUNTANTS:				
	For Balances as above			2,436 7 9	11 13 7
1	J. LAMONT, HONG KONG:				
	For Advance, by way of Loan, to assist him in the Construction of a Dock at Aberdeen, Hong Kong			6,000 – –	—
1	TREASURY CHEST ADVANCE ACCOUNT, 1863-64:				
	For Balance due by the Naval Department on account of Advances from the Chests in the Colonies for Naval Services in the Year 1863-64			– – –	28,394 13 4
1	TREASURY CHEST ADVANCE ACCOUNT, 1864-65:				
	For Amount outstanding on the Repayments by the Naval Department on account of Advances from the Chests for Naval Services in the Year 1864-65			392,519 18 –	—
1	TREASURY CHEST ACCOUNT, 1864-65:				
	For Amount of Advances from the Chests on account of Naval Services, as per Advices received for the Year 1864-65, not yet claimed			– – –	241,097 5 10
5	TREASURY:				
	For the following Balances, viz.:				
	1. For Balance due on account of Advances in 1863-64 and 1864-65, for Magnetic and Meteorological Observations at Greenwich and the Cape of Good Hope			487 13 9	—
	2. For Balance remaining of Amount received from the Treasury in the Year 1855, to be distributed amongst the Officers and Crew of Her Majesty's Ship "Investigator," for their Services in the Arctic Seas			– – –	58 2 10
	3. For Balance due on account of Advances in 1864-65, for Works at Harbours of Refuge at Portland, Dover, and the Channel Islands			21,021 18 9	—
	4. For Balance due on account of Advances in 1862-63, and subsequent Years, on account of the Exploration of the River Zambesi			8,402 11 –	—
	5. For Balances of Cash, not required by Paymasters of Her Majesty's Ships, &c., deposited in the Treasury Chest abroad, the repayments from which to Naval Funds have not yet been brought to account	£. s. d. 12,833 6 8			
	For Advances out of Naval Grants, on account of the Entertainment of Diplomatic Officers, &c., on board Her Majesty's Ships	538 18 5			
			13,372 5 1		
	Abate,—	£. s. d.			
	Amount received from Japanese Government as indemnity on account of two Marines murdered at Yeddo, transferred to Naval Funds, to be invested for the benefit of their Families	10,000 – –			
	Amount transferred for the Entertainment of Diplomatic Officers on board Her Majesty's Ships, the charges for which are not yet brought to account	474 2 7			
			10,474 2 7		
				2,898 2 6	—
688	*Carried forward		£.	9,112,500 4 2	555,437 4 2

Number of Accounts.	DESCRIPTION OF ACCOUNT.				Dr.			Cr.		
					£.	s.	d.	£.	s.	d.
688	Brought forward				9,112,500	4	2	555,437	4	2
1	SECRETARY OF STATE FOR HOME DEPARTMENT:									
	For Advances out of Naval Grants on account of the Passages of Convict Warders from Chatham to Portland				5	10	–	—		
6	HOME DEPARTMENT (CONVICT SERVICE ACCOUNT):									
	For Balances due for Advances out of Naval Grants on account of the Expense of the Transportation of Convicts, as follows; viz.:									
	For Freight of Convict Ships				6,027	17	1	—		
	„ Gratuities to Officers employed on Convict Service				399	15	6	—		
	„ Lodging and Passage Allowances to ditto				78	15	–	—		
	„ Fitting Convict Ships				452	5	6	—		
	„ Provisions, &c., supplied for Convict Service				2,384	11	6	—		
	„ Proceeds of Sale of Bedding, &c., not yet paid over to Convict Service Funds							44	–	9
1	SECRETARY OF STATE FOR WAR (MISCELLANEOUS ACCOUNT):									
	For Advances out of Naval Grants on account of the Indian Pay and Field and Forage Allowances, &c., to Marine Officers in China	£. 2,726	s. 8	d. 5						
	For Value of Provisions, &c., supplied for the Commissariat Service	2,159	12	11						
	For Value of Provisions, Bedding, &c., supplied to Her Majesty's Transports for the service of Troops on Shore and the Commissariat Service	959	6	8						
	For Advance of Cash to the Officer commanding the 3d West India Regiment at the Bahamas	100	–	–						
	For House Allowances to the Harbour Master at Devonport, and his Boat's Crew, whose Houses have been appropriated for Army Services	212	10	–						
	For numerous other Miscellaneous Charges	250	5	8						
	Abate,—	6,408	3	8						
	Amount received from Mr. W. Hogarth in full settlement of all Claims due under his Contract of 4th February 1856, for Preserved Boiled Beef supplied for Army Service	2,500	–	–						
					3,908	3	8	—		
1	SECRETARY OF STATE FOR FOREIGN AFFAIRS:									
	For Advances out of Naval Grants on account of the Passages of Consular Officers, &c.				771	4	1	—		
1	COLONIAL DEPARTMENT:									
	For Advances out of Naval Grants on account of the Passages, &c., of Officers connected with the Colonial Department in the Colonies	£. 339	s. 1	d. –						
	For Advances on account of the Moiety of the Expense of Building Dredging Vessels and Mud Pontoons, and constructing Wharf Walls, &c., at Malta Harbour	30,652	9	6						
	For Advances out of Naval Grants on account of Conveyance of Stores to Vancouver's Island	500	–	–						
	For Advances on account of the Value of Provisions, &c., supplied to Marines at Vancouver's Island	635	16	9						
	For Advances on account of the Coast Survey—Victoria, Australia	824	6	–						
	For Advances on account of the Coast Survey—Queensland	2	10	11						
	Abate,—	32,954	4	2						
	Repayments in Advance from the Colonial Treasuries at Adelaide and Sydney, on account of the Coast Surveys in progress there	1,391	14	11						
					31,562	9	3	—		
698	Carried forward			£.	9,158,090	15	9	555,481	4	11

Number of Accounts.	DESCRIPTION OF ACCOUNT.		Dr.	Cr.
			£. s. d.	£. s. d.
698	Brought forward		9,158,090 15 9	555,481 4 11
1	SECRETARY OF STATE FOR INDIA IN COUNCIL:			
	For Advances out of Naval Grants on account of the Hire and Fittings, &c., of Transports and Freight Ships, employed in conveying Troops to India, also for Supplies of Provisions and Stores for the same	£. s. d. 51,720 9 11		
	For Advances of Cash to Officers of the Indian Navy on the China Station	39,467 10 8		
	For Advances out of Naval Grants on account of the Entertainment of Lord Elgin on board the "Feroze," Indian Navy	1,346 17 3		
	For Advances out of Naval Grants on account of Repairs executed at Hong Kong to the "Coromandel," "Sydney," and "Tonze," Ships of the Indian Navy	400 18 10		
	For other Miscellaneous Charges	72 7 9		
			93,008 4 5	—
1	SECRETARY OF STATE FOR WAR (GREENWICH OUT PENSION ACCOUNT):			
	For Advances on account of Payments for Greenwich Out-pensions in 1864–65		100,000 — —	—
1	POST OFFICE DEPARTMENT (PACKET SERVICE ACCOUNT):			
	For Advances out of Naval Grants on account of Salaries of Agents, and other Incidental Charges		1,467 12 3	—
1	POST OFFICE DEPARTMENT (MISCELLANEOUS ACCOUNT):			
	For Advances out of Naval Grants on account of Passages of Officers belonging to the Post Office Department		175 5 8	—
1	BOARD OF TRADE (MARINE DEPARTMENT):			
	For Advances out of Naval Grants on account of the Freight, &c., of Lighthouse Stores; and for Expenses incurred on account of the Subsistence and Care of distressed British Seamen		95 14 6	—
1	BOARD OF TRADE (ROYAL NAVAL RESERVE ACCOUNT):			
	For Advances out of Naval Grants, on account of Expenses incurred for the Royal Naval Reserve, in 1864–65		41,680 9 1	—
1	COMMITTEE OF PRIVY COUNCIL ON EDUCATION:			
	For Advances out of Naval Grants, to meet Expenses in connection with the School of Naval Architecture at South Kensington		1,000 — —	—
1	SPANISH GOVERNMENT:			
	For Repayment of Expenses incurred on account of Spanish Troops while on Passage in Her Majesty's Ship "Mersey," the Charges for which are not yet brought to account		— — —	34 15 5
1	FRENCH GOVERNMENT:			
	For Advances out of Naval Grants on account of Provisions, Coals and Stores supplied to French Ships of War		12,320 12 10	—
707	Carried forward	£.	9,407,838 14 6	555,516 — 4

Number of Accounts.	DESCRIPTION OF ACCOUNT.	Dr. £.	s.	d.	Cr. £.	s.	d.
707	Brought forward	9,407,838	14	6	555,516	–	4
1	TURKISH GOVERNMENT: For Advances out of Naval Grants on account of Expenses incurred by Officers of Her Majesty's Dockyards, &c., while inspecting Ships building for the Turkish Government	8	15	–	—		
1	TURKISH GOVERNMENT (LOAN ACCOUNT): For Advance out of Naval Grants, in excess of the Amount received out of the Turkish Loan, for the purchase of Transports and Coals for the Turkish Government	115	8	4	—		
1	UNITED STATES GOVERNMENT: For Amount unexpended out of the Sum granted by the United States Government to the Attendants on the Sick of the United States Ship "Susquehannah" in Bermuda Hospital, in April 1858	–	–	–	–	13	–
1	CHINESE GOVERNMENT: For Advance out of Naval Grants, on account of Expense incurred at Hong Kong, in Lady Quarter 1863, for building a Magazine for Stores belonging to the Chinese Government on board the Transport "Orient"	57	5	10	—		
1	DONATION WAR BATTA MONEY TO MARINE BRIGADE IN CHINA: For Balance remaining unpaid out of Amount received from the War Department on account of the difference between Indian and Imperial Pay and Allowances to Marine Officers in China	–	–	–	622	14	–
1	EAST INDIA WAR BATTA MONEY: For Balance remaining unpaid out of Amount received from the East Indian Government, for distribution among the Officers and Seamen of Her Majesty's Ships employed in the Naval Brigade in India	–	–	–	663	–	1
1	KAHDING PRIZE MONEY ACCOUNT: For Payments made on account of the Naval Share of the Booty captured from the Taepings at Kahding, by the combined French, Chinese, and British Forces	93	18	5	—		
1	ADVANCES ON ACCOUNT OF CREDIT IN AID, under Act 24 & 25 Vict., c. 103, s. 15: For Balance of Advance by the Treasury, out of the Vote of Credit for the China War, to meet excess of Naval Expenditure beyond ordinary Grants, occasioned by the Hostilities in China	–	–	–	37,623	18	10
24	OLD STORE AND EXTRA RECEIPT MONEYS ACCOUNT: For Receipts on account of the Sale of Unserviceable Naval Stores, and for Supplies of Serviceable Naval Stores, &c., to other Departments of Government, paid over quarterly to the Exchequer	–	–	–	82,623	2	–
	For Debit Balance under the detailed head of "Sale of Naval Property," being the Auctioneer's Commission on the Sale of a Building at Chatham, which will be covered by the Proceeds of Sale when brought to account	2	14	7	—		
	NET AVAILABLE BALANCE on 30th September 1864	–	–	–	8,731,067	8	5
739	£.	9,408,116	16	8	9,408,116	16	8

Number of Accounts.	DESCRIPTION OF ACCOUNTS.				AMOUNT.		
					£.	s.	d.
739	Net available Balance on the 30th September 1864				8,731,067	8	5
	As the foregoing Balances include Sums belonging to the Account for the Year 1864–65, the following Statement of the Amount due on the Grants for that Year is given, in order to show the state of the Grants for 1863–64, on the 30th September 1864, when the Account for that Year was closed, viz. :—						
		£.	s.	d.			
	Grants for Naval Services, for the Year 1864–65, per Act 27 & 28 Vict. c. 73, s. 11	10,708,651	–	–			
	Deduct,—Net Expenditure for the Year 1864–65, passed to Account up to the 30th September 1864, the Date when the preceding Balances were struck	2,173,934	10	3			
	Net Amount due on the Grants for 1864–65				8,534,716	9	9
213	UNAPPROPRIATED BALANCE of Moneys granted for 1863–64			£.	196,350	18	8
	The same result may be obtained from the Balance Account ended 31 March 1864, viz. :—						
		£.	s.	d.			
	Net available Balance on Navy Ordinary Grants for 1863–64, on the Books on 31st March 1864	3,529,857	7	11			
	Add,—Amount appropriated out of the Vote of Credit for the China War, to meet the Excess of Expenditure beyond the Ordinary Navy Grants	206,496	11	4			
					3,736,353	19	3
	Deduct,—Net Expenditure for 1863–64, passed to Account subsequently to the 31st March 1864, when the preceding Balances were struck				3,540,003	–	7
952	UNAPPROPRIATED BALANCE of Moneys as above			£.	196,350	18	8

(Examined) *Charles Vine.*

J. Beeby,
Accountant General of the Navy.

NAVY.

1863-64.

STATEMENT of the SAVINGS and DEFICIENCIES upon the GRANTS for NAVY SERVICES, in the Year ended 31 March 1864; showing all Cases in which the Navy Department has obtained the sanction of the Treasury to Expenditure not provided for in the Grants for that Year; together with Copies of the Representations made to the Treasury by the Board of Admiralty; also the BALANCE SHEET, showing the Ledger Balances on 30 September 1864; &c.

(*Presented pursuant to Act* 25 & 26 *Vict. c.* 71, *s.* 26.)

Ordered, by The House of Commons, *to be Printed*,
13 *February* 1865.

[*Price* 8*d.*]

23.

Under 8 *oz.*

ANCHORS.

RETURN to an Order of the Honourable The House of Commons, dated 28 April 1865;—*for*,

RETURN "of the Number and Prices of the ANCHORS purchased by the ADMIRALTY since the 1st day of January 1859 (in continuation of Parliamentary Paper, No. 43, of Session 1860)."

Admiralty, 9 June 1865.

C. H. PENNELL, Chief Clerk.

RETURN of the Number and Prices of the ANCHORS purchased by the ADMIRALTY since the 1st day of January 1859 (in continuation of Parliamentary Paper, No. 43, of Session 1860).

Weight of Anchor.	Number of Anchors in each Year.						Price per Cwt.	
	1859.	1860.	1861.	1862.	1863.	1864.		
ADMIRALTY PLAN:							*s. d.*	
101 to 120 Cwt.	–	–	8	3	12	–	60 –	-- Subject to the fluctuations in the market price of Welsh bar iron.
70 to 100 „	24	52	29	26	2	23	56 6	
60 to 69 „	–	–	–	–	4	–	49 –	
50 to 59 „	–	–	–	4	–	–	50 –	
30 to 49 „	5	17	7	9	5	16	42 –	
20 to 29 „	1	6	1	10	–	11	32 6	
Under 20 „	14	100	67	110	41	73	26 6	
RODGER'S PLAN:								
71 Cwt. - -	1	–	–	–	–	–	30 –	
55 „ - -	1	–	–	–	–	–	30 –	
30 „ - -	–	–	–	–	–	1	38 –	
21 „ - -	–	–	–	–	–	1	34 –	
Under 20 Cwt.	–	–	–	–	–	7	32 –	
TROTMAN'S PLAN:								
95 Cwt. - -	–	–	–	2	–	–	45 –	
78 „ - -	–	–	–	2	–	–	42 –	
72 „ - -	–	–	–	2	–	–	40 –	
13 „ - -	–	–	–	–	1	–	30 –	
COTSELL'S PLAN:								
70 Cwt. - -	–	1	–	–	–	–	56 6	
48 „ - -	–	1	–	–	–	–	43 –	
MARTIN'S PLAN:								
26 Cwt. - -	–	–	–	–	–	1	36 –	
SCOTT'S PLAN:								
21 Cwt. - -	–	1	–	–	–	–	35 –	

R. Dundas, Storekeeper General.

ANCHORS.

RETURN of the Number and Prices of the ANCHORS purchased by the ADMIRALTY since the 1st day of January 1859 (in continuation of Parliamentary Paper, No. 43, of Session 1860).

(*Mr. Seely.*)

Ordered, by The House of Commons, *to be Printed,*
12 *June* 1865.

COALS (WOOLWICH AND PORTSMOUTH).

RETURN to an Order of the Honourable The House of Commons, dated 4 May 1865;—*for*,

A RETURN "of all TRIALS of COAL at WOOLWICH and PORTSMOUTH DOCKYARDS, between the 1st day of April 1862 and the 31st day of March 1865; specifying the Description of Coal, Evaporative Power, Amount of Ash, Clinker, and Smoke respectively (in continuation of Parliamentary Paper, No. 79, of Session 1863)."

Admiralty, 13 June 1865.

C. H. PENNELL, Chief Clerk.

(Mr. Bonham-Carter.)

Ordered, by The House of Commons, *to be Printed*, 14 *June* 1865.

REPORT of TRIALS of COALS at WOOLWICH DOCKYARD, between the 1st of April 1862 and the 31st of March 1865.

DESCRIPTION OF FUEL TRIED.	Number of Trials from which the Average Results are deduced.	Pounds of Water evaporated to 1 lb. Coal consumed, calculated from 100° constant Temperature of the Feed Water.	Cubic Feet of Water evaporated per Hour, calculated from 100° constant Temperature of the Feed Water.	Per-centage of Clinker.	Per-centage of Ash.	Per-centage of both Clinker and Ash.	SMOKE.	
WELSH COALS:								
Birchgrove Graigola	1	8·83	52·07	2·28	2·58	4·86	Light brown smoke.	
Parsons' Abbey Graigola	2	9·75	44·19	3·48	4·83	8·32	Grey smoke; coal tried at the new boiler.	
Russell's New Black Vein	1	9·3	43·49	1·42	3·9	5·32	Large quantity of brown smoke; coal tried at the new boiler.	
Tredegar	1	9·21	41·59	2·17	4·7	6·87	- - ditto.	
Wayne's Merthyr	6	9·03	48·13	1·81	3·65	5·46	Light brown smoke; tried at new boiler.	
	2	9·64	44·5	2·49	3·86	6·35	- - ditto.	
Price's Tillery	1	9·61	50·31	1·04	5·07	6·11	Brown smoke.	
	3	9·66	44·94	1·87	3·54	5·41	Large quantity of brown smoke; tried at new boiler.	
Elled Vein	3	9·01	47·99	2·41	4·73	7·14	Dark brown smoke.	
Rhymney	1	9·1	48·5	1·1	3·2	4·3	Small quantity of brown smoke.	
Nixon's Merthyr	2	9·44	50·61	1·8	2·95	4·75	Light brown smoke.	
Llangennech	1	8·33	48·9	3·05	3·5	6·55	- - ditto.	
Neville's Llanelly	1	9·42	49·13	2·4	2·48	4·88	Moderate light brown smoke; tried at new boiler.	
Forch Amman Merthyr	1	9·35	48·98	1·29	4·04	5·33	Small quantity of light brown smoke.	
Resolven	3	9·13	50·16	2·2	3·02	5·21	Light brown smoke.	
Sgyborwen Merthyr (hand-picked)	1	9·09	48·58	1·31	3·3	4·61	- - ditto.	
Merthyr Dare	1	9·36	50·31	1·04	3·64	4·68	- - ditto.	
	1	9·83	49·27	1·27	2·12	3·39	Moderate brown smoke; tried at new boiler.	
Gellia Cadoxton	1	9·15	50·26	2·28	3·87	6·15	Small quantity of light brown smoke.	
NORTH COUNTRY COAL:								
Buddle's West Hartley	8	8·15	49·85	1·47	2·91	4·38	Heavy dark brown and black smoke.	
Cowpen Hartley	4	7·9	44·55	1·66	3·3	4·96	Heavy dark grey smoke; tried at new boiler.	
Lambert's West Hartley	12	8·12	50·3	1·62	3·02	4·64	Heavy dark grey smoke.	
Grey's West Hartley Broomhill	7	7·96	49·42	1·36	2·92	4·28	- - ditto.	
Hasting's Hartley	5	8·17	50·13	1·27	2·93	4·15	- - ditto.	
Bebside West Hartley	3	8·24	50·93	·96	2·6	3·56	Dark brown or blackish smoke.	
Carr's Hartley	4	8·01	50·13	1·65	2·94	4·59	Dark brown and heavy dark brown smoke.	
Ditto	18	8·12	45·04	1·54	2·95	4·49	Dark grey, heavy dark grey, and black smoke; tried in the new boiler.	
EXPERIMENTAL COAL (not in Contract at the Times of making the Trials):								
Roughrigg Best Steam Coal	1	9·	49·8	1·2	3·5	4·7	Moderate quantity of brown smoke.	
Australian Agricultural Company	2	8·52	47·16	1·68	5·4	7·08	Large quantity of dark brown smoke	Australian Coal.
Tomago	3	8·05	49·29	3·67	7·05	10·72	- - ditto	Australian Coal.
Four Mile Creek Coal Company	1	8·08	49·43	1·18	6·41	7·59	Moderate quantity of dark brown smoke	Australian Coal.
Coal and Copper Company	1	8·24	46·55	3·33	6·22	9·55	- - ditto	Australian Coal.
Wallsend Coal Company	1	8·57	52·8	1·21	4·3	5·51	- - ditto	Australian Coal.
Bellambi Coal Company	1	8·25	39·35	1·05	11·49	12·54	Small quantity of light brown smoke	Australian Coal.
Mount Keira Company	1	8·73	36·81	·59	11·61	12·2	Large quantity of dark grey smoke	Australian Coal.
Minmi Coal Company	1	8·22	47·52	1·53	6·71	8·24	- - ditto	Australian Coal.

REPORT of Trials of Coals at Woolwich Dockyard, between 1 April 1862 and 31 March 1865—*continued.*

DESCRIPTION OF FUEL TRIED.	Number of Trials from which the Average Results are deduced.	Pounds of Water evaporated to 1 lb. Coal consumed, calculated from 100° constant Temperature of the Feed Water.	Cubic Feet of Water evaporated per Hour, calculated from 100° constant Temperature of the Feed Water.	Per-centage of Clinker.	Per-centage of Ash.	Per-centage of both Clinker and Ash.	SMOKE.
Experimental Coal, &c.—*continued.*							
Warlick's Patent Fuel - -	3	9·65	53·26	2·09	3·46	5·55	Moderate quantity of light brown smoke.
Vancouver's Island (from the Exhibition).	2	6·98	41·86	6·73	4·69	11·41	Large quantity of heavy dark brown smoke.
Nantwelyn Merthyr - - -	3	9·04	49·87	1·14	4·68	5·82	Small quantity of light brown smoke.
Adelaide Brockwell - - -	5	9·11	50·02	·91	2·76	3·67	Heavy dark brown smoke.
Moorsley Main - - -	4	8·96	50·95	1·25	2·48	3·73	- - ditto.
Kirkwood Colliery, soft coal -	1	7·28	50·71	·72	2·31	3·02	Large quantity of dark grey smoke.
Kirkwood Colliery, hard or splint	1	7·67	46·16	·66	3·05	3·71	- - ditto.
Ferndale - - - - -	3	9·65	51·33	1·03	3·00	4·03	Moderate quantity of light grey smoke.
Whitehaven, Coal from Earl of Lonsdale's Colliery.	3	8·71	52·25	1·00	2·82	3·82	Moderate quantity of dark grey smoke.
Darfield Main - - - -	4	8·72	49·79	·15	3·63	3·78	Dark brown smoke.
Collingwood Hartley - -	4	9·24	52·44	·52	2·75	3·3	Moderate quantity of brown smoke.
Evans' Smokeless Fuel - -	1	4·95	5·15	- -	- -	Refuse 31	
West Leigh - - - - -	3	8·24	53·13	·76	2 06	2·82	Dark brown smoke.
Phillips' and Darlington's Patent Fuel.	1	8·95	41·97	1·83	3·54	5·37	Moderate quantity of light brown smoke; tried with ordinary perforated furnace front at the new boiler.
Ditto - - - - -	1	8 64	46·57	1·74	3·38	5·12	Large quantity of very dense smoke; tried with close furnace front at the new boiler.
TASMANIAN COAL (tried at a Steam-Hoist Boiler):							
Adventure Bay - - -	1	5·9	3·11	4·96	24·	28·96	No smoke.
River Don - - - -	1	4·77	7·6	4·75	4·31	9·05	Dark brown smoke.
Port Arthur - - - -	1	6·54	3·83	8·65	18·27	26·92	No smoke.
Seymour - - - - -	1	5·74	6·49	4·76	14·28	19·04	Dark brown smoke.
Mount Nicholson - - -	1	5·99	6·23	6·35	15·44	21·79	Heavy dark grey smoke.
Standard for Comparison:							
West Hartley Main - -	1	6·75	8·18	- -	- -	- -	Brown smoke.
Sheriff Hill Colliery - -	3	8·37	44·28	3·58	4·31	7·89	Large quantity of heavy dark smoke; tried at the new boiler.
Wall's Patent Fuel; one-third fuel, two-thirds Carr's Hartley.	1	7·5	38·12	3·82	3·65	7·47	Large quantity of brown smoke; tried at the new boiler.
Carr's Hartley, tried for comparison with Wall's Patent Fuel.	1	8·09	47·75	1·63	2·66	4·29	Large quantity of brown smoke; tried at the new boiler.
Blaenavon - - - - -	5	9·42	45·45	1·06	3·48	4·51	Moderate quantity of brown smoke; tried at the new boiler.
Newton Mayne Colliery - -	1	8·02	50·2	1·7	2·38	4 08	Dark grey smoke.

REPORT of TRIALS of COALS, from 1st April 1862 to 31st March 1865, at HER MAJESTY'S DOCKYARD, PORTSMOUTH.

DESCRIPTION OF COAL.	Number of Trials	Lbs. of Water evaporated to 1 lb. of Fuel consumed, Calculated at the Temperature of		Cubic Feet of Water evaporated per Hour, Calculated at the Temperature of		Per-centage of			Clinker.	Smoke.	Ash.
		the Feed Water.	100 degrees.	the Feed Water.	100 degrees.	Ash.	Clinker.	Both Clinker and Ash.			
WELSH COAL:											
Navigation Steam	26	9·64	10·00	28·58	29·59	1·84	1·21	3·05	Slag	Light brown	Light.
Waynes' Merthyr	49	8·36	8·69	25·96	27·0	2·63	1·55	4·19	Slag and shale	ditto	ditto.
Nevill's Llanelly	8	8·40	8·69	25·16	26·26	3·04	2·27	5·31	Metallic	ditto	Dark.
Northern Steam	1	8·77	9·16	29·92	31·33	1·60	1·25	2·85	ditto	ditto	Brown.
Russell's Black Vein	23	8·23	8·60	27·05	28·19	1·77	·94	2·71	Slag and shale	Dark brown	Dark brown.
Risca Rock Vein	21	8·28	8·62	28·94	28·67	1·77	1·14	2·91	ditto	ditto	Light.
Forchammon	3	8·62	9·01	25·64	26·83	2·36	3·06	4·42	Slag	Light brown	ditto.
Squborwen Merthyr	2	8·67	8·90	26·54	27·26	2·60	1·72	4·32	Slag and shale	ditto	ditto.
Llangennech	7	8·49	8·83	26·19	27·29	2·64	2·01	4·65	ditto	ditto	ditto.
Bwllfa Aberdare	4	8·41	8·75	24·82	25·89	2·33	1·71	4·04	ditto	ditto	ditto.
Parson's Abbey Graigola	4	8·07	8·34	28·80	25·67	2·52	3·04	5·56	Slag	ditto	ditto.
Gellia Cadoxton	6	8·38	8·75	25·81	26·99	2·36	2·19	4·55	Slag metallic	ditto	ditto.
Fforedwm Llantwit	3	8·83	9·13	27·05	28·01	2·06	3·51	5·57	Slag	Light	ditto.
Machen Rock Vein	1	8·31	8·58	29·78	30·78	2·50	1·69	4·19	ditto	Black	ditto.
Birchgrove Graigola	3	8·36	8·76	25·85	27·12	2·11	2·15	4·26	Slag and shale	Light brown	ditto.
Abercorn Black Vein	1	8·32	8·63	26·47	27 48	2 01	·40	2·41	Slag	Black	ditto.
Aberdare (Bird's)	10	8·43	8·74	25·07	26·05	2·42	1·71	4·13	Slag and shale	Light brown	ditto.
Ferndale Merthyr	2	8·85	9·12	26·63	27·5	1·94	1·46	3·41	ditto	ditto	ditto.
Dinas Merthyr	1	8·09	8·42	23·00	24·00	1·25	1·75	3·00	ditto	ditto	ditto.
Glyn Neath	1	8·49	8·86	22·38	23·40	6·00	5·07	11·07	ditto	ditto	ditto.
Nixon's Merthyr	1	8·66	9·05	29·18	30·56	2·01	1·45	3·46	Shale	Dark	Dark.
Pelenna	1	8·42	8·82	20·47	21·45	3·01	2 25	5·26	ditto	Light	Brown.
Cameron's Coalbrook	1	7·69	8·05	24·80	26·04	3·58	3·67	7·25	ditto	ditto	ditto.
Rhymney	1	8·79	9·05	27·50	28·37	1·36	1·03	2·39	Slag	Dark brown	Light.
Herwain Aberdare	1	8·54	8·86	30·63	31·60	2·31	1·45	3·76	ditto	Light	ditto.
Merthyr Dare	2	8·64	8·98	25·61	26·65	2·63	1·27	3·90	ditto	ditto	ditto.
*Dunraven Merthyr and Abergorki Merthyr.	1	8·62	9·03	25·73	27·01	2·50	1·79	4·29	ditto	ditto	ditto.

Nantwellyn Merthyr	1	7·91	8·29	24·31	25·52	3·06	2·04	5·10	Slag	Light	Light.
Carr's Merthyr	1	8·08	8·44	23·16	24·23	2·46	1·56	4·02	ditto	ditto	ditto.
Ynysfaio Merthyr	1	8·35	8·76	26·18	27·53	2·13	2·21	4·34	Slag and shale	ditto	ditto.
Blaenavon	1	7·98	8·42	26·47	28·00	2·41	3·08	5·49	ditto	Black	ditto.
Tredegar	1	8·11	8·50	28·36	29·80	2·35	1·48	3·83	ditto	Brown	ditto.
Blaengwawr Merthyr	1	8·42	8·77	25·84	26·90	2·76	1·75	4·51	ditto	Light Brown	ditto.
Dunraven	1	8·69	9·14	23·30	24·57	2·31	2·40	4·71	ditto	ditto	ditto.
Thomas's Merthyr	1	8·44	8·88	27·00	28·47	2·14	2·55	4·69	ditto	ditto	ditto.
Joseph's Upper 4-feet Merthyr	1	7·91	8·29	24·06	25·26	1·47	1·02	2·49	ditto	ditto	ditto.
*Wayne's Merthyr and Bwllfa Aberdare.	1	8·39	8·72	28·64	29·80	3·25	·86	4·11	ditto	ditto	Brown.
*Wayne's Merthyr, Powell's Duffryn and Rhymney.	1	8·66	9·07	27·05	28·42	2·34	2·57	4·91	ditto	ditto	Light.
*Wayne's Merthyr and Thomas's Merthyr.	1	8·25	8·72	25·74	27·25	2·20	2·28	4·48	ditto	ditto	ditto.
*Blaengwawr Merthyr and Davis's Upper 4-feet.	5	8·52	8·88	26·87	28·10	2·47	1·59	4·06	ditto	Brown	ditto.
PATENT FUEL:										
Warlick's Patent Fuel	2	8·57	8·85	27·29	28·23	2·68	2·16	4·84	Slag and shale	Brown	Brown.
Wood's Preserved Resolven	1	8·98	9·38	34·00	35·57	2·02	2·72	4·74	ditto	ditto	ditto.
NORTH COUNTRY COAL:										
Howard's West Hartley	3	7·07	7·37	27 01	28·21	2·19	1·84	4·03	Slag, shale, metallic	Dark	Dark.
New Battle	1	6·65	6·92	27·07	28·17	2·00	1·71	3·71	ditto	ditto	ditto.
Hastings Hartley	1	7·16	7·49	26·19	27·43	2·18	·87	3·05	ditto	ditto	Light.
Buddle's West Hartley	19	7·22	7·57	26·98	28·02	1·85	1·82	3·68	ditto	ditto	ditto.
Lambert's Hartley	8	7·25	7·57	28·28	29·56	2·00	1·58	3·58	ditto	ditto	ditto.
Carr's Hartley	35	7·19	7·51	28·97	30·09	2·21	1·64	3·85	ditto	ditto	ditto.
Belmont	1	8·00	8·27	28·67	29·63	1·90	2·26	4·16	ditto	ditto	ditto.
Northumberland	1	7·91	8·20	33·08	34·34	·94	·26	1·20	ditto	ditto	ditto.
Davison's Hartley	1	7·13	7·43	29·60	30·90	2·27	1·95	4·22	ditto	ditto	ditto.
Hartlepool	1	7·13	7·43	30·00	31·27	2·75	1·29	4·04	ditto	ditto	ditto.
Cowper's Hartley	2	6·98	7·27	30·18	31·49	2·39	2·00	4·39	ditto	ditto	ditto.

The Coals marked thus * formed part of the same Cargo.

COALS (WOOLWICH AND PORTSMOUTH).

RETURN of all Trials of Coal at Woolwich and Portsmouth Dockyards, between 1st April 1862 and 31st March 1865; specifying the Description of Coal, Evaporative Power, Amount of Ash, Clinker, and Smoke respectively (in continuation of Parliamentary Paper, No. 79, of Session 1863).

(*Mr. Bonham-Carter.*)

Ordered, by The House of Commons, *to be Printed,*
14 *June* 1865.

Under 1 *oz.*

COAST GUARD SERVICE.

RETURN to an Order of the Honourable The House of Commons, dated 17 March 1865;—*for*,

DETAILED ACCOUNTS "of the SUM of £. 301, Vote 4, of NAVY ESTIMATES, for Allowances to MINISTERS of RELIGION for Spiritual Instruction of the COAST GUARD MEN; distinguishing the Religious Denomination to which the said Ministers belong."

Admiralty, 7 April 1865.

C. H. PENNELL, Chief Clerk.

DETAILED ACCOUNT of the SUM of £. 301, included under Vote No. 4, COAST GUARD SERVICE, &c., of the NAVY ESTIMATES for the Year 1865-66, for Allowances to MINISTERS of RELIGION for Spiritual Instruction of the COAST GUARD MEN and their FAMILIES; distinguishing the Religious Denomination to which the said Ministers belong.

DESCRIPTION.	Religious Denomination.	Amount.
		£. s. d.
Annual payment to His Grace the Archbishop of Canterbury for the services of a curate in spiritual charge of the Coast Guard Men and their Families at Hythe, Sandgate, &c., on the south coast of Kent - - - - - - - - - - - - - - - - (It is intended that the next appointment shall be filled up by a naval chaplain, if the continued services of a clergyman be then deemed necessary.)	Church of England -	100 - -
Annual allowance to the Rev. Richard Rudd, Minister of Spiddal, Galway, for religious instruction to the Coast Guard Men of the district - - - - - - - - - -	- - ditto - -	30 - -
Annual allowance to the Rev. W. Kilbride, for attending to the religious wants of the Coast Guard Men and their Families on the Islands of Arran - - - - - - - - -	- - ditto - -	20 - -
Annual allowance to the Rev. Dr. W. Duckett, Incumbent of St. Mary's, Branksea Island, for performing religious services to the Coast Guard Force stationed on that island - - -	- - ditto - -	25 - -
Annual payment to the Rev. David Evans, Vicar of New Quay, for the performance of one service each Sunday to the Coast Guard Force stationed there - - - - - - -	- - ditto - -	25 - -
Payment to the Rev. Arthur Vincent Watson, Rector of Kilcrohane, Ireland, at the rate of 1 *l.* for each time he performs Divine service for the Coast Guard Force stationed at West Cove, Kenmare River, on the first week in each month - - - - - - - - - -	- - ditto - -	12 - -
Payment to the Rev. Joseph Barker, Rector of Achill, Westport, Ireland, for his spiritual services at the Coast Guard stations of Bullsmouth and Achill Bay, at 10 *s.* for each service he provides, the same limited to one service at each station on alternate weeks - - -	- - ditto - -	26 - -
Allowance to the Rev. J. R. Brownrigg, Incumbent of St. Jude's, Southsea, in consideration of 10 sittings set apart for the use of the Coast Guard in that district, at the rate of 8 *s.* for each sitting - - - - - - - - - - - - - - - - - -	- - ditto - -	4 - -
Payment to the Rev. James Ruston, Incumbent of Hordle, Lymington, at 2 *s.* for each service performed for the Coast Guard at Hurst Castle - - - - - - - - - - -	- - ditto - -	5 - -
Annual allowance to the Rev. O. Murphy, Pembroke Dock, for accommodation afforded at his chapel to certain of the crew of Her Majesty's ship "Blenheim," and of the Royal Naval Coast Volunteers professing the Roman Catholic faith, who attend there - - - - -	Roman Catholic -	15 - -
Allowance to the Rev. Peter M'Intosh, Minister of the Gaelic church at Greenock, for preaching to the Royal Naval Coast Volunteers on board the "Lion" Coast Guard ship, at the rate of 15 *s.* for each Sunday service performed on board - - - - - - -	Gaelic Free Kirk -	39 - -
	TOTAL - - - £.	301 - -

J. Beeby, Accountant General of the Navy.

COAST GUARD SERVICE.

DETAILED ACCOUNTS of the Sum of £.301, Vote 4, of Navy Estimates, for Allowances to Ministers of Religion for Spiritual Instruction of the Coast Guard Men; distinguishing the Religious Denomination to which the said Ministers belong.

(*Mr. Whalley.*)

Ordered, by The House of Commons, *to be Printed,*
24 *April* 1865.

COAST GUARD.

RETURN to an Order of the Honourable The House of Commons, dated 28 April 1865;—*for*,

RETURN "of the Value of PROPERTY Protected and Saved, and of the Number of LIVES Saved by the COAST GUARD, from the Year 1859 to 1864, both inclusive."

Admiralty, 18 May 1865.

C. H. PENNELL, Chief Clerk.

(*Mr. Corry.*)

Ordered, by The House of Commons, *to be Printed*, 19 *May* 1865.

RETURN of the Value of PROPERTY Protected and Saved, and of the Number of LIVES Saved by the COAST GUARD, from the Year 1859 to 1864, both inclusive.

DISTRICT.	1859.		1860.	
	Value of Property Protected and Saved.	Number of Lives Saved.	Value of Property Protected and Saved.	Number of Lives Saved.
	£. s. d.		£. s. d.	
Hull	9,102 9 –	60	30,253 5 –	79
Harwich	14,367 15 6	11	113,122 15 –	45
Newhaven	307,403 13 –	668	17,726 5 –	93
Weymouth	2,563 19 6	46	7,782 11 6	16
Falmouth	183,403 17 8	74	26,708 8 9	94
Milford	89,335 12 2	21	74,076 – –	—
Liverpool	84,078 10 5	65	762,308 8 –	61
Kingstown	55,199 13 2	61	30,749 2 6	17
Queenstown	27,031 10 2	158	13,712 7 2	100
Leith	18,513 4 –	77	19,087 13 8	18
Clyde	3,001 – –	2	4,600 – –	5
TOTAL £.	791,001 4 7	1,243	1,100,126 6 7	528

DISTRICT.	1861.		1862.	
	Value of Property Protected and Saved.	Number of Lives Saved.	Value of Property Protected and Saved.	Number of Lives Saved.
	£. s. d.		£. s. d.	
Hull	51,672 15 –	122	29,604 7 –	27
Harwich	2,323 11 –	21	3,852 19 3	4
Newhaven	71,098 4 6	51	87,628 4 –	45
Weymouth	40,115 – 8	51	12,599 5 6	256
Falmouth	29,448 2 5	69	50,392 10 7	59
Milford	11,080 19 –	6	23,365 15 –	4
Liverpool	20,467 19 5	2	69,928 1 6	51
Kingstown	196,606 5 –	103	37,186 – 6	—
Queenstown	173,822 1 9	171	69,455 15 10	131
Leith	10,662 – –	27	6,840 – –	12
Clyde	470 – –	—	1,300 – –	—
TOTAL £.	607,766 18 9	623	392,152 19 2	589

DISTRICT.	1863.		1864.	
	Value of Property Protected and Saved.	Number of Lives Saved.	Value of Property Protected and Saved.	Number of Lives Saved.
	£. s. d.		£. s. d.	
Hull	9,616 5 6	40	35,260 – –	102
Harwich	7,628 5 –	—	174,102 – 4	78
Newhaven	16,850 – –	24	202,025 1 –	35
Weymouth	1,368 3 6	19	1,125 10 –	—
Falmouth	107,986 15 1	39	15,536 9 10	13
Milford	10,143 16 –	21	12,807 – –	13
Liverpool	53,742 17 2	21	111,539 13 11	14
Kingstown	82,042 17 7	122	22,369 17 6	41
Queenstown	49,819 8 9	73	144,392 6 10	242
Leith	15,421 – –	36	18,081 – –	47
Clyde	11,400 – –	22	3,550 – –	13
TOTAL £.	366,019 8 7	417	740,788 19 5	598

SUMMARY OF THE AFOREGOING.

YEARS.	Value of Property Protected and Saved.	Lives Saved.
	£. s. d.	
1859 - - -	791,001 4 7	1,243
1860 - - -	1,100,126 6 7	528
1861 - - -	607,766 18 9	623
1862 - - -	392,152 19 2	589
1863 - - -	366,019 8 7	417
1864 - - -	740,788 19 5	598
TOTAL - - £.	3,997,855 17 1	3,998

Note.—The extent of each Coast Guard District during the Six Years above-named was as follows:—

District.	From	To
Hull - - - -	St. Abb's Head, Berwick - -	Moor's Hills, Cromer, Norfolk.
Harwich - - -	Horsey, Great Yarmouth - -	Dent-in-the-Rocks, Cornhill, Kent.
Newhaven - - -	Blackrock - - - - -	Bathing House Point, near Southampton.
Weymouth - - -	Lymington, and including Isle of Wight.	Salcombe, Devon.
Falmouth - - -	New Drift - - - -	Clevedon Head.
Milford - - -	Clevedon Head - - - -	Carnarvon.
Liverpool - - -	Carnarvon - - - - -	Solway Frith.
Kingstown - - -	Mynish, Galway - - -	Greystones, Wicklow.
Queenstown - - -	Five Mile Point, Wexford - -	Mynish, Galway.
Leith - - - -	St. Abb's Head - - - -	Lerwick.
Clyde - - - -	Lerwick - - - - -	Tors Point, Kirkcudbright.

Coast Guard Office, Admiralty,
18 May 1865.

A. P. Ryder, Commodore,
Controller General.

COAST GUARD.

RETURN of the Value of PROPERTY Protected and Saved, and of the Number of LIVES Saved by the COAST GUARD, from the Year 1859 to 1864, both inclusive.

(*Mr. Corry.*)

Ordered, by The House of Commons, *to be Printed*, 19 *May* 1865.

298.

Under 1 oz.

NAVY (CRIME AND PUNISHMENT).

RETURN to an Order of the Honourable The House of Commons, dated 9 March 1865;—*for*,

COPY "of REPORT on the CRIME and PUNISHMENT in the NAVY, in the Year 1862."

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REPORT on CRIME and PUNISHMENT in the NAVY, in the Year 1862.

Sir, Admiralty, S.W., 28 June 1864.

1. I HAVE the honour to transmit herewith, for the information of my Lords Commissioners of the Admiralty, Statistical Tables showing the nature and extent of crime and punishment on board each of Her Majesty's ships in commission in the year 1862, with abstracts of the same on the several stations or in the several divisions of the Fleet, and a General Abstract applicable to the whole Navy.*

2. The proportions given in this Report and in the Tables and Abstracts, are for the whole year. In cases where the Punishment Returns are not in office, or the ship has not been in commission for the whole year, the name of the ship is printed in Italics. Where the Returns apply to a period short of six months, the proportions are not cast out.

3. The deserters herein referred to represent only those who have been apprehended and punished. The others are not recorded in the Ships' Punishment Returns for 1862, and, consequently, could not be inserted in the Tables; but, from a return received from the Accountant-General of the Navy, I have calculated the proportion of deserters, whether brought back to the service or not, in each division of the Fleet, and the results will be found recorded in the 7th paragraph, at page 22 of this Report.

4. I beg leave to offer the following brief remarks on some of the facts brought out in the Tables:—

1*st. The Home Station, exclusive of the Channel Squadron, Coast Guard Ships, and Drill Ships.*

The total number of convictions (1318·22 per 1,000 of the mean force) is less, in proportion, in this division of the Fleet than in any other, except the West Coast of Africa division.

The proportion of deserters—that is, of deserters apprehended—is comparatively high; but it must be remembered that it includes the deserters from other ships who are captured and sent to the guard-ships to be punished for their offence.

The crime of insubordination is far below the proportion in any other division of the Fleet.

* The General Abstract, and an abstract of the convictions and punishments by Courts-Martial, are printed at the end of this Report.

Fleet. The average is only 32·88 per 1,000 of the mean force employed. The ships in which that average is exceeded are as follows:

Industry	200·00 per 1,000	Cumberland	55·92 per 1,000
Virago	123·37 „	Formidable	53·95 „
Fox	111·11 „	Himalaya	52·08 „
Adventure	83·33 „	Asia	47·28 „
Vigilant	92·30 „	Wellesley	47·24 „
Jackal	71·42 „	Pigmy	45·40 „
Osborne	71·42 „	Royal Adelaide	41·12 „
Supply	66·66 „	Rhadamanthus	35·08 „
Geyser	58·82 „		

All the foregoing ships are, in insubordination, below the average proportion of the whole Fleet, except the "Industry," "Virago," and "Fox."

In the undermentioned ships the convictions on account of insubordination were BELOW the average proportion for the whole division, namely,

Dasher, *Hastings*, Saturn, Victoria and Albert	00·00 per 1,000	Indus	11·91 per 1,000
St. Vincent	5·48 „	Megæra	13·88 „
Impregnable	7·32 „	Britannia	14·08 „
Implacable	8·13 „	*Boscawen*	18·46 „
Fisgard	11·53 „	Excellent	29·27 „
		Cambridge	30·99 „
		Victory	32·85 „

The crime of theft averages 13·47 per 1,000, and is somewhat in excess of the proportion for the whole Fleet. The ships in which the average is exceeded stand thus:

Vigilant	46·15 per 1,000	Britannia	23·47 per 1,000
Supply	44·44 „	St. Vincent	21·93 „
Impregnable	33·67 „	*Adventure*	20·83 „
Formidable	28·77 „	Geyser	19·60 „
Implacable	27·10 „	Excellent	16·89 „
Virago	25·97 „	*Boscawen*	15·38 „
Jackal	23·80 „	Indus	13·61 „

In the undermentioned ships the convictions on account of thieving were BELOW the average proportion for the whole division, namely,

Fox, Industry, Osborne, Pigmy, Rhadamanthus, Saturn, Victoria and Albert	00·00 per 1,000	Asia	7·09 per 1,000
Cambridge	1·34 „	Cumberland	7·83 „
Megæra	6·94 „	Dasher	8·19 „
		Fisgard	8·22 „
		Hastings	9·00 „
		Royal Adelaide	9·40 „
		Himalaya	10·41 „
		Wellesley	13·12 „
		Victory	13·14 „

There is less drunkenness in this division than in any other. The proportions of convictions on this account is only 78·44 per 1,000 of the mean force; but it was exceeded in the following ships:

Adventure	416·66 per 1,000	Megæra	152·77 per 1,000
Vigilant	323·07 „	Himalaya	130·20 „
Osborne	228·57 „	Royal Adelaide	126·90 „
Fox	166·66 „	Industry	88·88 „
Formidable	165·46 „	Asia	86·68 „
Virago	155·84 „	Dasher	81·96 „
Cumberland	153·24 „	Excellent	79·95 „

All the above are below the average proportion of the whole Fleet, except the "Adventure," "Vigilant," and "Osborne."

In the undermentioned ships the convictions on account of drunkenness were BELOW the average proportion for the whole division, namely,

Hastings, Pigmy, Saturn, Victoria and Albert	00·00 per 1,000	Geyser	32·68 per 1,000
St. Vincent	14·62 „	*Boscawen*	33·84 „
Cambridge	22·91 „	Impregnable	35·13 „
Implacable	27·10 „	Indus	45·10 „
Britannia	28·16 „	Jackal	47·61 „
Fisgard	31·30 „	Wellesley	57·74 „
		Supply	66·66 „
		Rhadamanthus	70·17 „
		Victory	72·28 „

The offence of being absent without or over leave is proportionately less in this division than in either that of the Channel Squadron or Coast Guard ships; but it is, of course,

course, above the average of the whole Fleet. Here it stands at 804·43 per 1,000, and the ships in which that proportion is exceeded are as follows:

Adventure	2427·08	Supply	1155·55
Virago	2110·48	*Vigilant*	1138·46
Fox	1763·88	Britannia	1084·50
Geyser	1522·87	Royal Adelaide	1014·45
Victory	1457·83	Megæra	979·16
Asia	1283·68	Formidable	973·02
Himalaya	1234·32	Jackal	928·57
Cumberland	1197·98	Industry	911·11

All per 1,000.

In the undermentioned ships the convictions on account of improper absence were BELOW the average proportion for the whole division, namely:

Saturn, Victoria and Albert	00·00	Wellesley	383·20
Impregnable	98·09	Rhadamanthus	403·50
Dasher	122·95	*Hastings*	414·41
Pigmy	136·36	Cambridge	458·22
Boscawen	178·46	Fisgard	469·52
Implacable	192·41	Indus	489·36
St. Vincent	210·23	Excellent	605·85
		Osborne	714·28

All per 1,000.

The proportion of minor offences in this division is far below the average of the whole Fleet, being only 396·43 per 1,000. The ships in excess of that proportion are the

Formidable	1332·73	Cambridge	560·64
Boscawen	1193·84	Excellent	551·80
Virago	896·10	Implacable	531·16
Vigilant	846·15	Wellesley	490·81
Adventure	843·75	Osborne	471·42
Royal Adelaide	666·27	Impregnable	436·31
Himalaya	593·75	Victory	419·49
Industry	577·77	*Fox*	402·77

All per 1,000.

In the undermentioned ships the convictions on account of minor offences were BELOW the average proportion for the whole division, namely,

Dasher, Pigmy, Saturn, Victoria and Albert	00·00	Indus	93·61
Jackal	47·61	Rhadamanthus	122·80
Cumberland	59·28	Megæra	159·72
Fisgard	64·25	Asia	165·48
Supply	66·66	St. Vincent	177·33
		Britannia	239·43
		Geyser	267·97
		Hastings	333·33

All per 1,000.

Corporal punishment in this division was awarded only in the proportion of 9·11 per 1,000 of the mean force. The ships in which that proportion was exceeded stand thus:

Vigilant	61·53	Formidable	17·98
Virago	32·46	Geyser	13·07
Implacable	27·10	Royal Adelaide	12·92
Jackal	23·80	Victory	10·95
Wellesley	23·62	*Adventure*	10·41
Supply	22·22	Himalaya	10·41
St. Vincent	21·93	*Boscawen*	9·23
Impregnable	19·03		

All per 1,000.

Except the six last-named ships, all the foregoing are in excess of the proportion for the whole Navy.

In the undermentioned ships the proportion of men and boys flogged is BELOW the general average for the whole division, namely,

Fox, *Hastings*, Industry, Megæra, Osborne, Pigmy, Rhadamanthus, Saturn, Victoria and Albert	00·00	Asia	0·78
		Cambridge	2·69
		Fisgard	3·29
		Excellent	3·37
		Britannia	4·69
		Indus	5·10
		Cumberland	6·71
		Dasher	8·19

All per 1,000.

It would not be fair to draw any comparison between the amount of imprisonment in this and the other divisions of the Fleet, from the circumstance before referred to, of the deserters being sent to the guard-ships for punishment; but it will be seen in the Tables that the proportion is, to a considerable extent, adverse to the "Fox," "Jackal," and "Vigilant."

2dly. The Channel Squadron.

The proportion of convictions in this division (2,602·40 per 1,000 of the mean force) is higher than in any other, owing to the absence without leave, and the large number of minor offences. In other respects the Channel Squadron holds a very commendable position when viewed in comparison with the squadrons on foreign stations.

The crime of insubordination in the Channel Squadron averages 86·80 per 1,000 of the mean force employed in it, and is far less than the proportion for the whole Navy. The ships in which the average was exceeded stand thus:

Resistance	299·06 per 1,000
Black Prince	187·32 „
Defence	124·13 „

In the undermentioned ships the convictions on account of insubordination were BELOW the average proportion for the whole division, namely,

Emerald	37·89 per 1,000	*Chanticleer*	67·22 per 1,000
St. George	48·50 „	Revenge	79·24 „
Trafalgar	51·24 „	Warrior	82·94 „

The crime of theft averages 11·43 per 1,000 of the mean force, and was exceeded in the

Chanticleer	33·61 per 1,000	Defence	13·79 per 1000
Warrior	18·43 „	Emerald	12·60 „
Black Prince	14·40 „		

In the undermentioned ships the convictions on account of thieving were BELOW the average proportion for the whole division, namely,

Resistance	4·67 per 1,000	Trafalgar	9·19 per 1,000
St. George	7·46 „	Revenge	10·06 „

The crime of drunkenness is proportionately less in the Channel Squadron than in any other division of sea-going ships. The average is 119·16 per 1,000, and it was exceeded in the

Resistance	271·02 per 1,000
Defence	170·11 „
Emerald	130·52 „

In the undermentioned ships the convictions on account of drunkenness were BELOW the average proportion for the whole division, namely,

Trafalgar	55·19 per 1,000	Revenge	116·98 per 1,000
Black Prince	109·51 „	*Chanticleer*	117·64 „
Warrior	116·74 „	St. George	118·15 „

The offence of being absent without or over leave is proportionately higher in the Channel Squadron than in any other division of the Fleet. It averages 1,310·21 per 1,000, and that average was exceeded in the undermentioned ships,

Chanticleer	2957·98 per 1,000	Warrior	1817·20 per 1,000
Resistance	2046·72 „	Revenge	1358·49 „

In the undermentioned ships the convictions on account of improper absence were BELOW the average proportion for the whole division, namely,

Trafalgar	789·75 per 1,000	*Black Prince*	1216·13 per 1,000
St. George	815·92 „	Defence	1282·75 „
Emerald	1141·25 „		

Minor offences average 1,072·46 per 1,000, and that average was exceeded in the undermentioned ships,

Revenge	1958·49 per 1,000	*Chanticleer*	1470·55 per 1,000
Resistance	1803·73 „	*Black Prince*	1224·78 „
Warrior	1626·72 „		

In the undermentioned ships the convictions on account of minor offences were BELOW the average proportion for the whole division, namely,

Trafalgar	193·16* per 1,000	St. George	672·88 per 1,000
Defence	563·21 „	Emerald	840·00 „

There

* It is doubtful whether *all* the minor offences have been recorded in this ship's reports.

There is very little corporal punishment in this division of the Fleet; about one-half, in fact, of that which is awarded on an average in other sea-going divisions. The proportion is only 10·46 per 1,000 of the mean force; but that proportion was exceeded in the—

Chanticleer	50·42 per 1,000	*Black Prince*	11·52 per 1,000
Revenge	19·11 „	Defence	11·49 „
St. George	12·43 „		

In the undermentioned ships the proportion of men and boys flogged is BELOW the general average for the whole division;—namely,

Warrior	3·07 per 1,000	Trafalgar	5·25 per 1,000
Resistance	4·67 „	Emerald	6·31 „

The proportion of men and boys imprisoned is comparatively high in this division. It reaches 43·78 per 1,000, and was exceeded in the following ships:—

Chanticleer	84·03 per 1,000	Emerald	67·36 per 1,000
Resistance	74·76 „	Warrior	62·98 „

In the undermentioned ships the proportion of men and boys imprisoned is BELOW the general average for the whole division;—namely,

St. George	27·36 per 1,000	Revenge	36·47 per 1,000
Black Prince	34·58 „	Defence	39·08 „
Trafalgar	35·47 „		

3dly. The Coast Guard Ships.

The proportion of convictions in this division of the Fleet is below the average for the whole force. It stands at 1667·08 per 1,000.

The proportion of recovered deserters is higher than in any other division, except Australia, namely, 27·95 per 1,000.

The crime of insubordination is, proportionately, remarkably small. It averages only 64·63 per 1,000, but it varies considerably in the different ships. In the undermentioned the average was exceeded:—

Edinburgh	128·90 per 1,000	Ajax	94·90 per 1,000
Hogue	99·41 „	Bleinheim	81·96 „
Russell	98·76 „	Cornwallis	72·46 „

In the undermentioned ships the convictions on account of insubordination were BELOW the average proportion for the whole division;—namely,

Hawke	12·75 per 1,000	Dauntless	50·17 per 1,000
Colossus	34·65 „	Pembroke	52·48 „
Majestic	35·97 „		

The crime of theft is above the average of the whole Fleet. Here it stands at 14·72 per 1,000, and was exceeded in the—

Majestic, where it was	23·98 per 1,000	Pembroke, were it was	19·33 per 1,000
Blenheim „	21·85 „	Hogue „	17·54 „
Ajax „	20·83 „		

In the undermentioned ships the convictions on account of thieving were BELOW the average proportion for the whole division;—namely,

Edinburgh	00·00 per 1,000	Russell	9·25 per 1,000
Dauntless	7·16 „	Collossus	12·37 „
Cornwallis	7·21 „	Hawke	12·75 „

Drunkenness averages only 99·32 per 1,000 of the mean force. The following ships are in excess of that average:

Blenheim	183·06 per 1,000	Pembroke	116·02 per 1,000
Cornwallis	163·04 „	Edinburgh	113·28 „
Hogue	134·50 „		

The proportion even of the worst ship here is below that of the whole Navy.

In the undermentioned ships the convictions on account of drunkenness were BELOW the average proportion for the whole division;—namely,

Hawke	45·53 per 1,000	Dauntless	86·02 per 1,000
Colossus	59·40 „	Majestic	86·33 „
Russell	67·90 „	Ajax	87·96 „

Next to the Channel Squadron, the proportion of convictions for being absent without or over leave, is higher here than in any other division; it reaches to 1043·42 per 1,000, and that proportion was exceeded in the following ships:

Cornwallis	1851·44 per 1,000	Hogue	1154·97 per 1,000
Ajax	1365·74 „	Russell	1114·19 „
Edinburgh	1332·03 „	Blenheim	1054·64 „
Pembroke	1243·09 „		

In the undermentioned ships, the convictions on account of improper absence, were BELOW the average proportion for the whole division;—namely,

Hawke	486·33 per 1,000	Majestic	784·17 per 1,000
Dauntless	713·26 „	Colossus	876·23 „

The minor offences are, comparatively, very low, the average proportion for the whole division being but 449·21 per 1,000. That average was exceeded in the following ships:—

Ajax	1273·14 per 1,000	Russell	518·51 per 1,000
Cornwallis	659·42 „	Blenheim	480·87 „
Edinburgh	597·65 „	Hogue	467·83 „
Pembroke	519·33 „		

In the undermentioned ships the convictions on account of minor offences were BELOW the average proportion for the whole division;—namely,

Hawke	72·85 per 1,000	Dauntless	179·21 per 1,000
Majestic	93·52 „	Colossus	230·67 „

The proportion of men and boys flogged in this division of the Home force is somewhat higher than in either of the other two divisions, but it is still considerably below that of the foreign service squadrons. Here it averages 13·22 per 1,000, and that average is exceeded in the following ships:

Hogue	40·93 per 1,000	Pembroke	13·81 per 1,000
Majestic	33·57 „	Blenheim	13·66 „
Cornwallis	21,73 „		

In the undermentioned ships, the proportion of men and boys flogged, is BELOW the average for the whole division;—namely,

Colossus, Russell	00·00 per 1,000	Hawke	5·46 per 1,000
Dauntless	3·58 „	Ajax	6·94 „
		Edinburgh	7·81 „

The proportion of men and boys imprisoned is higher in this than in any other division of the Fleet. It reaches 70·62 per 1,000. The large number of recovered deserters may account for this, as imprisonment is the usual punishment for desertion. The average of 70·62 per 1,000 was exceeded in the following ships:

Cornwallis	152·17 per 1,000	Colossus	79·20 per 1,000
Majestic	110·31 „	Hogue	78·91 „
Edinburgh	89·84 „	Ajax	74·07 „
Blenheim	79·23 „		

In the undermentioned ships the proportion of men and boys imprisoned is BELOW the average for the whole division;—namely,

Hawke	14·57 per 1,000	Pembroke	38·67 per 1,000
Dauntless	35·84 „	Russell	61·72 „

4th. The Drill Ships.

The proportions are not cast in the case of these ships, their crews being so limited in number, and the nature of their employment scarcely placing them in the same category as seamen of the other portions of the Fleet.

A general review of the whole of the Home force exhibits, when compared with the forces abroad, the most satisfactory results. In almost every respect it stands above the other divisions. Leave-breaking, as may be supposed, is an exception, the average number of convictions on that account being far in excess of the average for the whole Fleet. Yet, when the amount of leave now given is considered, the proportion of defaulters is not so great as it appears to be at first sight. On the whole number of turns or occasions of leave, according to the fairest computation I can make, the cases of improper absence do not amount to more than 2 per cent.

5thly. The Squadron in the Mediterranean.

The proportion of convictions in this division of the Fleet (2316·82 per 1,000 of the mean force) is in excess of any other, except the Coast Guard ships. This excess may be attributed to the prevalence of drunkenness, and to the large number of minor offences.

The crime of insubordination averages 151·94 per 1,000 of the mean force, and that average was exceeded in the following ships:

Medina	525·64	*Liffey*	181·39
Malacca	378·64	Queen	176·76
Scylla	377·04	Gannet	171·42
Weser	254·54	*Magicienne*	169·59
Cockatrice	235·29	Hibernia	167·59
Pelican	231·25	London	163·77
Shannon	229·02	Mars	163·20
Neptune	200·75	Firebrand	154·69
Amphion	184·37		

All in per 1,000.

In the undermentioned ships, the convictions on account of insubordination, were BELOW the average proportion for the whole division;—namely,

Procris	00·00	Firefly	83·33
Alacrity	11·76	*Doris*	85·77
James Watt	45·45	Icarus	95·65
Wanderer	51·28	Foxhound	114·94
Marlborough	54·92	*Algiers*	129·23
Intrepid	62·50	Surprise	141·17
Exmouth	67·63	Trident	141·41

All in per 1,000.

The crime of theft stands at a comparatively low average, viz., 10·12 per 1,000 of the mean force. The following ships, however, exceeded the general average:

Intrepid	41·66	*Amphion*	21·87
Medina	38·46	Weser	18·18
Firefly	27·77	Scylla	16·39
Icarus	26·08	*James Watt*	15·15
Surprise	23·52	Wanderer	12·82
Foxhound	22·95	*Neptune*	12·62
Hibernia	22·34	Mars	11·06

All in per 1,000.

In the undermentioned ships the convictions on account of thieving were BELOW the average proportion for the whole division;—namely,

Alacrity, Cockatrice, Gannet, *Magicienne*, Pelican, Procris	00·00	Marlborough	5·68
Malacca	4·85	Queen	7·57
Algiers	5·01	*Exmouth*	8·05
Firebrand	5·52	London	8·68
		Doris	9·02
		Shannon	9·07
		Liffey	9·30
		Trident	10·10

All in per 1,000.

Drunkenness prevails in the Mediterranean in a marked degree. Here the convictions for this offence average 353·31 per 1,000 of the mean force employed. The cause of it may be attributed to the cheapness of the wine and spirits, and the length of time during which the ships are necessarily in harbour. There is scarcely a ship in the Mediterranean that is not unduly tainted with this vice, and there is evidently a local cause for it, an exemplification of which may be given in the case of the "Edgar." In the year 1862 that ship was employed in the West Indies, the Mediterranean, and at Home. During three months on the Home station she had 14 cases of drunkenness, 44 cases during six months in the West Indies, and 67 cases during the last three months of the year, when she was in the Mediterranean. The average of 353·31 per 1,000 was exceeded in the following ships:

Cockatrice	1676·47	Foxhound	448·27
Doris	659·14	London	436·72
Neptune	655·30	Pelican	418·75
Medina	525·64	Gannet	400·00
Scylla	467·21	Malacca	398·05
Amphion	465·62	Queen	358·58

All in per 1,000.

In the undermentioned ships the convictions on account of drunkenness were BELOW the average proportion for the whole division;—namely,

Intrepid	83·33	Firebrand	243·09
Algiers	121·70	*Exmouth*	267·31
James Watt	123·73	Firefly	277·77
Liffey	139·53	Weser	290·90
Wanderer	166·66	Trident	313·13
Mars	224·06	Alacrity	317·64
Icarus	226·08	Surprise	317·64
Procris	230·76	Hibernia	340·78
Shannon	235·82	Marlborough	340·90
Magicienne	239·76		

All in per 1,000.

The offence of being absent without or over leave is, proportionately, more prevalent in the Mediterranean than in any other division of the Fleet abroad, owing, of course, to the amount of leave granted there, which is probably nearly as much as in the Channel Squadron. The convictions on this account average 767·66 per 1,000, and that average was exceeded in the—

Cockatrice	2294·11	per 1,000	
Shannon	1444·44	„	
Neptune	1233·58	„	
Queen	1147·72	„	
Liffey	1093·02	„	
Scylla	1061·47	„	
Firefly	1013·88	„	
Weser	1000·00	per 1,000	
Mars	990·31	„	
Medina	987·17	„	
Magicienne	853·80	„	
Amphion	853·12	„	
Doris	781·03	„	
Malacca	771·84	„	

In the undermentioned ships the convictions on account of improper absence were BELOW the average proportion for the whole division;—namely,

Exmouth	764·89	per 1,000	
Surprise	741·17	„	
Gannet	685·71	„	
Alacrity	658·82	„	
Pelican	637·50	„	
Marlborough	633·52	„	
Hibernia	620·11	„	
Trident	585·85	„	
London	558·31	„	
Icarus	513·04	per 1,000	
Procris	500·00	„	
Firebrand	464·08	„	
Algiers	455·55	„	
Foxhound	298·85	„	
James Watt	164·14	„	
Wanderer	141·02	„	
Intrepid	83·33	„	

Minor offences are also, proportionately, high in this division of the Fleet, the average convictions on their account being 1125·18 per 1,000 of the mean force. That average was exceeded in the following ships:

Doris	1893·90	per 1,000	
Trident	1858·58	„	
Icarus	1704·34	„	
Scylla	1639·38	„	
Mars	1634·85	„	
Malacca	1558·25	„	
Amphion	1534·37	„	
Medina	1500·00	„	
Firebrand	1441·98	per 1,000	
Algiers	1355·08	„	
Magicienne	1350·87	„	
Pelican	1306·25	„	
Neptune	1275·25	„	
Shannon	1170·13	„	
London	1150·12	„	
Queen	1148·98	„	

In the undermentioned ships the convictions on account of minor offences were BELOW the average proportion for the whole division;—namely,

Liffey	1097·67	per 1,000	
Gannet	961·90	„	
Alacrity	800·00	„	
James Watt	755·05	„	
Weser	709·09	„	
Cockatrice	617·64	„	
Hibernia	586·59	„	
Intrepid	583·33	„	
Surprise	552·94	per 1,000	
Marlborough	527·46	„	
Exmouth	367·14	„	
Procris	307·69	„	
Wanderer	269·23	„	
Firefly	263·88	„	
Foxhound	252·87	„	

The number of men and boys subjected to corporal punishment in this division of the Fleet is comparatively low. The average stands at 20·04 per 1,000 of the mean force. That average was exceeded as follows:—

Cockatrice	58·82	per 1,000	
Foxhound	57·47	„	
Scylla	57·33	„	
Gannet	47·61	„	
Amphion	43·75	„	
Intrepid	41·61	„	
Weser	36·36	per 1,000	
Mars	30·42	„	
Neptune	30·30	„	
Medina	25·64	„	
Alacrity	23·52	„	
Queen	20·20	„	

In the undermentioned ships the proportion of men and boys flogged was BELOW the average for the whole division;—namely,

Procris	00·00	per 1,000	
James Watt	2·52	„	
Magicienne	5·84	„	
Liffey	9·30	„	
Trident	10·10	„	
Firebrand	11·04	„	
Surprise	11·76	„	
Marlborough	12·31	„	
Pelican	12·50	„	
Algiers	12·54	„	
Wanderer	12·82	per 1,000	
Exmouth	12·88	„	
Firefly	13·88	„	
Shannon	15·87	„	
Hibernia	16·75	„	
Icarus	17·39	„	
Doris	18·05	„	
London	18·61	„	
Malacca	19·41	„	

The proportion of men and boys imprisoned ranges high for a foreign force, viz., 24·95 per 1,000 of the mean force. That proportion was exceeded in the following cases:

Gannet	85·71	per 1,000	
Foxhound	80·46	„	
Hibernia	78·21	„	
Scylla	69·67	„	
Alacrity	58·82	„	
Liffey	51·16	„	
Malacca	48·54	„	
Firebrand	44·19	„	
Pelican	43·75	per 1,000	
Icarus	43·47	„	
Shannon	38·54	„	
Medina	38·42	„	
Procris	38·46	„	
Doris	33·86	„	
Trident	30·30	„	

In

In the undermentioned ships the proportion of men and boys imprisoned was BELOW the average for the whole division;—namely,

Cockatrice	00·00 per 1,000	Wanderer	12·82 per 1,000
Exmouth	00·00 per 1,000	*Algiers*	16·31 „
Firefly	00·00 per 1,000	*Neptune*	16·41 „
Weser	00·00 per 1,000	*Amphion*	18·75 „
Mars	4·14 „	*Intrepid*	20·83 „
James Watt	5·05 „	Queen	22·72 „
London	8·68 „	*Magicienne*	23·39 „
Surprise	11·76 „	Marlborough	23·67 „

6thly. The Squadron in North America and the West Indies.

The proportion of convictions in this division of the Fleet (1861·21 per 1,000 of the mean force) approximates as closely as possible to the average proportion for the whole Fleet at home and abroad.

The crime of insubordination averages 144·36 per 1,000 of the mean force; and the average was exceeded in the following cases:—

Vesuvius	418·36 per 1,000	*Imaun*	211·26 per 1,000
Steady	413·79 „	*Styx*	196·72 „
Cygnet	408·16 „	*Peterel*	192·30 „
Nimble	404·76 „	Immortalité	186·13 „
Plover	318·18 „	Desperate	168·83 „
Landrail	315·78 „	Barracouta	167·74 „
Spiteful	264·15 „	Rinaldo	154·36 „
Hydra	260·86 „	*Edgar*	149·36 „
Jason	255·23 „	Greyhound	146·85 „
Terror	252·25 „	Phæton	145·12 „
Cadmus	225·00 „		

In the undermentioned ships the convictions on account of insubordination were BELOW the average proportion for the whole division;—namely,

Aboukir	40·42 per 1,000	*Hero*	112·46 per 1,000
Rosario	53·57 „	*Bulldog*	114·94 „
Liffey	90·90 „	Medea	121·13 „
Orlando	93·75 „	Nile	124·02 „
Galatea	98·36 „	Challenger	127·41 „
Agamemnon	100·00 „	Melpomene	129·62 „
Ariadne	110·09 „	*Racer*	142·85 „
Mersey	111·11 „		

The crime of theft prevails in a degree slightly above the average proportion for the whole Fleet. Here it stands at 13·32 per 1,000 of the mean force of the squadron, and was exceeded in the undermentioned ships:—

Immortalité	43·55 per 1,000	*Galatea*	16·39 per 1,000
Landrail	35·08 „	*Styx*	16·39 „
Peterel	28·84 „	Medea	16·26 „
Bulldog	22·99 „	Cadmus	16·16 „
Cygnet	20·40 „	Ariadne	16·05 „
Orlando	20·22 „	Challenger	15·44 „
Desperate	19·48 „	*Edgar*	15·18 „
Liffey	18·93 „	*Hydra*	14·49 „
Spiteful	18·86 „	*Imaun*	14·08 „

In the undermentioned ships the convictions on account of thieving were BELOW the average proportion for the whole division;—namely,

Greyhound	00·00 per 1,000	Nile	5·22 per 1,000
Nimble	00·00 per 1,000	*Mersey*	5·55 „
Plover	00·00 per 1,000	Rinaldo	6·71 „
Racer	00·00 per 1,000	*Hero*	6·77 „
Rosario	00·00 per 1,000	Melpomene	8·23 „
Steady	00·00 per 1,000	Terror	9·00 „
Agamemnon	3·07 „	*Vesuvius*	10·20 „
Jason	4·18 „	*Aboukir*	10·52 „
Phæton	4·55 „	Barracouta	12·90 „

Compared with the forces on other foreign stations generally, the force in the West Indies holds a fair position with regard to sobriety. The convictions on account of drunkenness

drunkenness are 217·05 per 1,000; and that average was exceeded in the undermentioned ships:—

Plover	515·15	Steady	275·86
Bulldog	494·25	Nimble	261·90
Melpomene	485·59	Greyhound	251·74
Cygnet	448·98	Cadmus	250·00
Landrail	438·59	Barracouta	238·70
Challenger	432·43	*Liffey*	234·84
Rosario	428·57	Orlando	233·45
Styx	393·44	Phæton	229·02
Desperate	389·61	Nile	228·45
Rinaldo	389·26	*Imaun*	225·35
Spiteful	308·17	*Racer*	224·48
Peterel	288·46		

All per 1,000 ,,

In the undermentioned ships the convictions on account of drunkenness were BELOW the average proportion for the whole division;—namely,

Galatea	55·73	*Vesuvius*	153·06
Immortalité	83·16	*Hero*	168·02
Jason	108·78	Medea	186·99
Edgar	111·39	*Hydra*	188·40
Mersey	130·55	Ariadne	190·36
Agamemnon	130·76	Terror	207·27
Aboukir	145·87		

All per 1,000 ,,

The convictions on account of being absent without or over leave are, as may be supposed, higher in this than in any other foreign division of the Fleet, except the Mediterranean division. A great deal of leave is given on the station, especially in the ports of the North American Continent. The defaulters under this head average 715·50 per 1,000 of the whole force; and that average was exceeded in the undermentioned ships:—

Rosario	2267·85	Landrail	1000·00
Nimble	1642·85	*Hero*	945·79
Melpomene	1619·00	Challenger	915·05
Desperate	1350·64	Terror	891·89
Hydra	1347·82	*Vesuvius*	846·93
Galatea	1180·30	*Agamemnon*	813·84
Nile	1147·51	*Edgar*	807·59
Barracouta	1090·22	*Cadmus*	791·66
Imaun	1000·00	Ariadne	775·22

All per 1,000 ,,

In the undermentioned ships the convictions on account of improper absence were BELOW the average proportion for the whole division;—namely,

Greyhound	41·95	Steady	517·24
Immortalité	283·16	Cygnet	571·42
Orlando	365·80	*Liffey*	560·50
Phæton	371·88	Jason	560·66
Racer	387·65	Spiteful	584·90
Styx	393·44	*Mersey*	627·77
Rinaldo	402·68	Medea	650·40
Peterel	442·30	Plover	606·06
Aboukir	488·57	*Bulldog*	666·66

All per 1,000 ,,

The proportion of minor offences to the mean force is lower in this division of the Fleet than in any other of the foreign divisions except the South-East Coast of America. Here it stands at 813·19 per 1,000; and that proportion was exceeded in the following ships:—

Jason	2945·60	Desperate	1097·40
Challenger	2517·37	*Edgar*	1037·97
Peterel	1846·15	*Styx*	1032·78
Rosario	1500·00	Spiteful	1025·15
Plover	1424·24	Melpomene	1020·57
Landrail	1421·05	Cygnet	1000·00
Vesuvius	1397·95	Steady	913·79
Hydra	1391·30	Orlando	913·60
Barracouta	1354·83	Nimble	904·76
Greyhound	1335·66	Terror	846·84
Rinaldo	1255·03	*Racer*	836·73
Galatea	1095·08		

All per 1,000 ,,

In the undermentioned ships the convictions on account of minor offences were BELOW the average proportion for the whole division;—namely,

Bulldog	80·45	Phæton	609·97
Imaun	84·50	Nile	642·29
Aboukir	152·89	Ariadne	729·35
Hero	296·74	*Mersey*	752·77
Immortalité	360·39	Cadmus	812·50
Liffey	371·21	Medea	813·00
Agamemnon	493·84		

All per 1,000 ,,

The

The proportion of men and boys flogged in this division of the Fleet is 23·02 per 1,000 of the mean force. In the undermentioned ships the general proportion was exceeded:—

Landrail	122·80 per 1,000	Rinaldo	40·26 per 1,000
Bulldog	91·95 „	Spiteful	37·73 „
Plover	75·75 „	Cadmus	37·50 „
Barracouta	58·06 „	*Styx*	32·78 „
Challenger	57·91 „	Jason	29·28 „
Imaun	56·33 „	*Hydra*	28·98 „
Steady	51·72 „	Desparate	25·97 „
Nimble	47·61 „	Melpomene	24·69 „
Cygnet	40·81 „	Immortalité	23·76 „
Vesuvius	40·81 „		

In the undermentioned ships the proportion of men and boys flogged was BELOW the average for the whole division;—namely,

Rosario	00·00 per 1,000	*Liffey*	11·36 per 1,000
Aboukir	5·27 „	Greyhound	13·98 „
Hero	6·77 „	*Edgar*	17·72 „
Medea	8·13 „	Peterel	19·23 „
Terror	9·00 „	*Galatea*	19·67 „
Racer	10·20 „	*Agamemnon*	20·00 „
Nile	10·44 „	Ariadne	20·64 „
Mersey	11·11 „	Orlando	22·05 „
Phæton	11·33 „		

The number of men and boys imprisoned averages, in this division, 18·79 per 1,000 of the total mean force; and that average was exceeded in the case of the undermentioned ships:—

Hydra	130·43 per 1,000	Rinaldo	33·55 per 1,000
Imaun	112·67 „	Plover	30·30 „
Bulldog	103·44 „	Terror	27·02 „
Cygnet	81·63 „	*Liffey*	26·51 „
Melpomene	47·32 „	Nile	26·10 „
Desperate	45·45 „	Nimble	23·80 „
Spiteful	37·73 „	*Edgar*	22·78 „
Landrail	35·08 „	*Peterel*	19·23 „
Challenger	34·74 „		

In the undermentioned ships the proportion of men and boys imprisoned was BELOW the average for the whole division;—namely,

Greyhound, Medea, Steady, *Vesuvius*	00·00 per 1,000	Jason	8·36 per 1,000
Hero	2·71 „	*Agamemnon*	9·23 „
Mersey	2·77 „	*Racer*	10·20 „
Immortalité	5·94 „	Barracouta	12·90 „
Galatea	6·55 „	*Aboukir*	14·05 „
Ariadne	6·88 „	Phæton	15·87 „
Styx	8·19 „	Orlando	16·54 „
		Cadmus	16·60 „
		Rosario	17·85 „

7thly. The Squadron in the East Indies and China.

The proportion of convictions to the total mean force in this division of the Fleet is, within a fraction, the same as in the West India division, namely, 1896·18 per 1,000. The crime of insubordination is, in comparison with some other of the foreign divisions, rather high,—reaching to 157·88 per 1,000; and that average was exceeded in the following ships:—

Cormorant	511·11 per 1,000	Centaur	204·54 per 1,000
Weazel	466·66 „	*Saracen*	200·00 „
Algerine	432·43 „	Slaney	190·47 „
Kestrel	400·00 „	*Firm*	187·50 „
Snap	375·00 „	Insolent	176·47 „
Manilla	341·46 „	*Swallow*	175·00 „
Banterer	307·69 „	*Racehorse*	173·07 „
Odin	291·04 „	*Euryalus*	164·45 „
Hesper	288·88 „	*Coquette*	163·93 „
Cockchafer	285·71 „	Flamer	161·28 „
Renard	263·15 „	*Beagle*	159·09 „
Scout	221·73 „	Hornet	158·62 „
Grasshopper	205·88 „		

In the undermentioned ships the convictions on account of insubordination were BELOW the average proportion for the whole division;—namely,

Snake	18·86 per 1,000	*Rattler*	92·10 per 1,000
Bouncer	30·30 „	*Severn*	98·11 „
Hardy	34·48 „	Pearl	116·66 „
Princess Charlotte	64·41 „	Vulcan	123·18 „
Rifleman	68·96 „	Havoc	138·88 „
Encounter	81·63 „	*Urgent*	139·34 „
Ringdove	83·33 „	Impérieuse	141·94 „
Acorn	88·23 „	Sphinx	143·88 „

The proportion of convictions for theft is higher in this than in any other division of the Fleet either abroad or at home; namely, 16·19 per 1,000 of the mean force. Many of the thefts were committed on natives of the country who had brought curiosities on board the ships for sale. In the undermentioned cases the average of 16·19 per 1,000 was exceeded:—

Kestrel	100·00 per 1,0	Weazel	33·33 per 1,000
Flamer	96·77 „	*Urgent*	32·78 „
Odin	52·23 „	*Euryalus*	31·83 „
Cormorant	44·44 „	Sphinx	28·77 „
Hesper	44·44 „	Slaney	23·80 „
Rattler	39·47 „	*Rifleman*	17·24 „
Racehorse	38·46 „	Pearl	16·66 „

In the undermentioned ships the convictions on account of thieving were BELOW the average proportion for the whole division;—namely,

Acorn	00·00 per 1,000	Ringdove	00·00 per 1,000
Algerine		*Saracen*	
Banterer		Snake	
Beagle		*Snap*	
Bouncer		*Severn*	3·78 „
Centaur		Impérieuse	4·23 „
Cockchafer		Hornet	6·89 „
Coquette		Vulcan	7·24 „
Firm		Scout	8·69 „
Grasshopper		*Swallow*	12·50 „
Hardy		Renard	13·15 „
Havoc		Encounter	13·60 „
Insolent		Princess Charlotte	16·12 „
Manilla			

The proportion of convictions for drunkenness is higher here than on any other station except the Mediterranean and South-East Coast of America. The average for the mean force is 232·26 per 1,000; and it was exceeded in the undermentioned ships:—

Algerine	1324·32 per 1,000	Manilla	365·85 per 1,000
Kestrel	1200·00 „	*Rifleman*	362·06 „
Banterer	923·07 „	Centaur	340·90 „
Saracen	900·00 „	Vulcan	318·84 „
Grasshopper	705·88 „	Pearl	300·00 „
Snap	625·00 „	Hornet	282·75 „
Flamer	580·64 „	*Coquette*	278·68 „
Cockchafer	476·19 „	Slaney	261·90 „
Weazel	433 33 „	Impérieuse	247·88 „
Renard	394·73 „	*Cormorant*	244·44 „
Urgent	377·04 „		

In the undermentioned ships the convictions on account of drunkenness were BELOW the average proportion for the whole division;—namely,

Hardy	00·00 per 1,000	Odin	171·64 per 1,000
Havoc	55·55 „	Sphinx	172·66 „
Severn	56·60 „	*Swallow*	175·00 „
Snake	94·33 „	Ringdove	180·55 „
Beagle	113·63 „	Encounter	183·67 „
Acorn	117·64 „	*Firm*	187·50 „
Rattler	118·42 „	Scout	191·30 „
Bouncer	121·21 „	*Racehorse*	211·53 „
Euryalus	122·01 „	Princess Charlotte	220·43 „
Insolent	147·05 „	Hesper	222·22 „

The offence of being absent without or over leave prevails amongst the seamen and marines in this division of the Fleet in a far greater degree than, from the active employment of the ships, and the comparatively little leave given, one might have been led

led to suppose. The average convictions under this head are 551·44 per 1,000 of the mean force, and that average was exceeded in the following cases:—

Cockchafer	2142·85	Algerine	810·81
Scout	1591·30	*Rifleman*	775·86
Grasshopper	970·58	Weazel	733·33
Kestrel	900·00	Odin	679·19
Racehorse	865·38	*Cormorant*	666·66
Severn	845·28	Insolent	647·05
Manilla	829·26	*Coquette*	639·34
Rattler	815·78	*Snap*	562·50
Swallow	812·50		

All per 1,000 „

In the undermentioned ships the convictions on account of improper absence were BELOW the average proportion for the whole division;—namely,

Banterer	00·00	Hesper	355·55
Bouncer	00·00	Slaney	357·14
Havoc	00·00	Vulcan	420·21
Saracen	200·00	*Firm*	437·50
Acorn	205·88	Impérieuse	438·65
Renard	210·52	Centaur	439·39
Euryalus	230·76	*Beagle*	477·27
Hardy	241·37	Snake	509·43
Encounter	272·10	Flamer	516·12
Hornet	331·03	Sphinx	517·98
Ringdove	333·33	Princess Charlotte	543·01
Pearl	354·16		

All per 1,000 „

The proportion of minor offences is high, namely, 996·80 per 1,000 of the mean force; and that average was exceeded in the following ships:—

Odin	2899·25	Sphinx	1417·26
Cormorant	2133·33	*Racehorse*	1384·61
Scout	2004·34	Impérieuse	1169·44
Rattler	1526·31	*Cockchafer*	1142·85
Hornet	1455·17	*Euryalus*	997·34
Coquette	1426·22		

All per 1,000 „

In the undermentioned ships the convictions on account of minor offences were BELOW the average proportion for the whole division;—namely,

Firm	00·00	Vulcan	413·04
Kestrel	00·00	*Urgent*	418·03
Snap	00·00	*Swallow*	425·00
Rifleman	51·72	Ringdove	472·22
Acorn	58·82	Renard	473·68
Banterer	76·92	Insolent	500·00
Grasshopper	88·23	Pearl	504·16
Princess Charlotte	96·77	Hesper	533·33
Saracen	100·00	Algerine	540·54
Bouncer	121·21	Manilla	682·92
Snake	132·07	Flamer	709·67
Hardy	137·93	Centaur	750·00
Encounter	210·88	*Severn*	766·03
Beagle	295·45	Havoc	805·55
Slaney	309·52	Weazel	900·00

All per 1,000 „

The proportion of men and boys subjected to corporal punishment stands higher in this than in any other division of the Fleet, except Australia. The average of 33·08 per 1,000 was exceeded in the undermentioned ships:—

Kestrel	200·00	Princess Charlotte	53·76
Algerine	162·16	*Coquette*	49·18
Cockchafer	142·85	Manilla	48·78
Hesper	133·33	*Cormorant*	44·44
Bouncer	121·21	Scout	43·47
Odin	100·74	*Urgent*	40·98
Slaney	95·23	*Racehorse*	38·46
Banterer	76·92	Hardy	34·48
Firm	62·50	Weazel	33·33
Pearl	58·33		

All per 1,000 „

In the undermentioned ships the proportion of men and boys flogged was BELOW the average for the whole division;—namely,

Acorn	00·00	Sphinx	7·19
Beagle	00·00	*Swallow*	12·50
Flamer	00·00	*Rattler*	13·15
Insolent	00·00	Encounter	13·60
Rifleman	00·00	Ringdove	13·88
Renard	00·00	Centaur	15·15
Saracen	00·00	Havoc	27·77
Snake	00·00	Grasshopper	29·41
Snap	00·00	Impérieuse	31·77
Severn	3·78	*Euryalus*	31·83
Hornet	6·89		

All per 1,000 „

The poportion of men and boys imprisoned is in this division within a fraction of the proportion in the North America and West India division. Here it is 17·79 per 1,000 of the mean force, and that average was exceeded in some of the ships, as follows:—

Cockchafer	238·09 per 1,000	Slaney	47·61 per 1,000
Snap	125·00 „	Hesper	44·44 „
Saracen	100·00 „	*Coquette*	32·78 „
Weazel	100·00 „	Acorn	29·41 „
Odin	74·62 „	Insolent	29·41 „
Hardy	68·96 „	Pearl	29·16 „
Firm	62·50 „	Algerine	27·02 „
Bouncer	60·60 „	Impérieuse	25·42 „
Grasshopper	58·82 „	Hornet	20·68 „
Swallow	50·00 „	Snake	18·86 „

In the undermentioned ships the proportion of men and boys imprisoned was BELOW the average for the whole division;—namely,

Banterer, *Beagle*, *Cormorant*, Encounter, Flamer, Havoc, *Kestrel*, Manilla, *Racehorse*, *Rattler*, Renard	00·00 per 1,000	*Rifleman*, Ringdove, *Severn*	00·00 per 1,000
		Euryalus	2·65 „
		Princess Charlotte	5·37 „
		Sphinx	7·19 „
		Vulcan	7·24 „
		Centaur	7·57 „
		Urgent	8·19 „
		Scout	8·69 „

8thly. The Cape Division.

The proportion of convictions to the mean force is very low in this division, in comparison with other foreign divisions of the Fleet, except the West Coast of Africa division. Here it is recorded at 1328·43 per 1,000 of the mean force.

Convictions on account of insubordination average only 95·84 per 1,000 of the mean force, which is far below the proportion of the other divisions. The average was exceeded in the undermentioned ships:—

Penguin	363·13 per 1,000	*Rapid*	123·07 per 1,000
Gorgon	167·70 „	*Pantaloon*	96·38 „
Ariel	126·31 „		

In the undermentioned ships the convictions on account of insubordination were BELOW the average proportion for the whole division;—namely,

Cossack	57·32 per 1,000	Narcissus	64·57 per 1,000
Seringapatam	58·82 „	Orestes	85·36 „

The crime of theft stands at an average of 10·22 per 1,000, and the average was exceeded in the following ships:—

Rapid	30·76 per 1,000	*Cossack*	12·73 per 1,000
Pantaloon	24·09 „	Gorgon	12·42 „
Orestes	16·26 „	Ariel	10·52 „

In the undermentioned ships the convictions on account of thieving were BELOW the average proportion for the whole division;—namely,

Penguin, Seringapatam	00·00 per 1,000
Narcissus	5·53 „

This division of the Fleet abroad stands the highest as regards sobriety. The average of the convictions for drunkenness is 125·23 per 1,000 of the mean force. The general average was exceeded as follows:—

Seringapatam	323·52 per 1,000	Ariel	136·84 per 1,000
Penguin	227·27 „	*Pantaloon*	132·53 „
Gorgon	142·85 „		

In the undermentioned ships the convictions on account of drunkenness were BELOW the average proportion for the whole division;—namely,

Rapid	61·53 per 1,000	Orestes	85·36 per 1,000
Cossack	63·69 „	Narcissus	116·23 „

Absence

Absence without or over leave is not an offence that would be likely to prevail to any extent in this division. The proportion stands at 263·25 per 1,000 of the mean force, being the lowest proportion, in fact, for any of the divisions at home or abroad, except the West Coast of Africa. In the following ships the above average was exceeded:—

Gorgon	832·29 per 1,000	*Rapid*	430·76 per 1,000
Seringapatam	460·78 „	*Pantaloon*	265·06 „

In the undermentioned ships the convictions on account of improper absence were BELOW the average proportion for the whole division;—namely,

Ariel	63·15 per 1,000	Penguin	204·54 per 1,000
Narcissus	169·74 „	*Cossack*	242·03 „
Orestes	174·79 „		

The proportion of convictions for minor offences stands at 850·47 per 1,000 of the mean force, and it was exceeded in the following cases:—

Cossack	1464·96 per 1,000	Orestes	1369·91 per 1,000
Gorgon	1447·20 „	Penguin	909·09 „

In the undermentioned ships the convictions on account of minor offences were BELOW the average proportion for the whole division;—namely,

Seringapatam	137·25 per 1,000	Narcissus	507·38 per 1,000
Pantaloon	530·12 „	*Rapid*	646·15 „

The proportion of men and boys flogged is low for a foreign division of the Fleet, namely 19·16 per 1,000. The general proportion was exceeded in the undermentioned ships:

Ariel	84·21 per 1,000	*Rapid*	30·76 per 1,000
Penguin	45·45 „	Gorgon	24·84 „
Pantaloon	36·14 „	Orestes	20·32 „

In the undermentioned ships the proportion of men and boys flogged was BELOW the average for the whole division;—namely,

Seringapatam	00·00 per 1,000
Narcissus	9·22 „
Cossack	12·73 „

The average proportion of the mean force imprisoned (20·44 per 1,000) was exceeded in the—

Narcissus	33·21 per 1,000	*Rapid*	30·76 per 1,000
Ariel	31·57 „	*Pantaloon*	24·09 „

In the undermentioned ships the proportion of men and boys imprisoned was BELOW the average for the whole division;—namely,

Penguin	00·00 per 1,000	*Cossack*	12·73 per 1,000
Orestes	8·13 „	Seringapatam	19·60 „
Gorgon	12·42 „		

Compared with other divisions of the Fleet abroad, the Cape Division holds a pre-eminent position in the scale of order and discipline, so far as the same may be judged by the comparatively small amount of crime and punishment in the several ships of which it is composed.

9thly. The West Coast of Africa Division.

The proportion of convictions (1255·65) per 1,000 of the mean force employed in this division is lower than in any other division at home or abroad, which may be attributed to its almost entire freedom from the usual prevailing offence of absence without leave.

The convictions on account of insubordination are high, namely 177·20 per 1,000, a proportion in excess of that in other divisions of the Fleet, except Australia. The general average was exceeded in the following ships:—

Wye	564·70 per 1,000	*Torch*	264·15 per 1,000
Handy	323·52 „	Wrangler	246·75 „
Arrogant	276·78 „	*Dart*	225·80 „
Ranger	275·36 „	Brisk	202·83 „
Mullet	270·83 „		

In the undermentioned ships the convictions on account of insubordination were BELOW the average proportion for the whole division;—namely,

Mæander	47·19 per 1,000	*Flying Fish*	122·22 per 1,000
Lee	80·00 „	*Zebra*	123·18 „
Bloodhound	101·69 „	*Falcon*	144·44 „
Antelope	105·26 „	Investigator	161·29 „
Griffon	115·38 „	Philomel	176·47 „
Espoir	120·00 „		

The proportion of convictions on account of theft is comparatively very low, namely 8·30 per 1,000 of the mean force. The general proportion was exceeded in the undermentioned ships:—

Flying Fish	55·55 per 1,000	Wrangler	12·98 per 1,000
Antelope	35·08 „	Wye	11·76 „
Griffon	19·23 „	Mæander	8·84 „
Ranger	14·09 „		

In the undermentioned ships the convictions on account of thieving were BELOW the average proportion for the whole division;—namely,

Bloodhound, Dart, Espoir, Falcon, Handy, Investigator, Lee	00·00 per 1,000	Mullet, Philomel, Torch	00·00 per 1,000
		Arrogant	2·97 „
		Brisk	4·71 „
		Zebra	7·24 „

Drunkenness is not a prevailing offence in this division, the average convictions on that account being less than in any other of the foreign divisions, except the Cape. Here it is recorded at 154·13 per 1,000 of the mean force, and that average was exceeded in the undermentioned ships:—

Wye	423·52 per 1,000	*Dart*	193·54 per 1,000
Espoir	300·00 „	*Flying Fish*	177·77 „
Handy	294·11 „	Philomel	176·47 „
Wrangler	272·72 „	Brisk	165·09 „
Arrogant	226·19 „		

In the undermentioned ships the convictions on account of drunkenness were BELOW the average proportion for the whole division,—namely,

Antelope	17·54 per 1,000	*Griffon*	96·15 per 1,000
Investigator	32·25 „	*Mullet*	104·16 „
Zebra	65·21 „	*Torch*	132·07 „
Bloodhound	67·19 „	*Falcon*	144·44 „
Lee	80·00 „	Ranger	144·92 „
Mæander	85·54 „		

It is only at St. Helena and Ascension that leave can be given to the crews of ships on the West Coast of Africa, and at the former island where it could be exceeded, Ascension being a purely naval establishment, and offering to the men no temptations whatever to remain on shore. The majority of leave-breaking cases recorded against the ships in this division occurred while they were fitting-out in England, and therefore it is not thought necessary to draw any comparison between the ships in which the general average of 103·36 per 1,000 of the mean force was exceeded.

The proportion of convictions for minor offences may be said to be exactly the same as at the Cape, namely, 849·56 per 1,000 of the mean force. The average proportion was exceeded in the following ships:—

Mullet	2375·00 per 1,000	*Lee*	1320·00 per 1,000
Zebra	1673·91 „	*Dart*	1290·32 „
Brisk	1523·58 „	*Arrogant*	1089·29 „
Torch	1320·75 „	Ranger	971·01 „

In the undermentioned ships the convictions on account of minor offences were BELOW the average proportion for the whole division;—namely,

Investigator	00·00 per 1,000	Philomel	455·88 per 1,000
Mæander	120·94 „	Wrangler	545·45 „
Griffon	307·69 „	*Espoir*	580·00 „
Bloodhound	322·03 „	*Falcon*	655·55 „
Handy	352·94 „	*Flying Fish*	711·11 „
Antelope	403·50 „	Wye	729·41 „

The proportion of men and boys flogged averages 19·84 per 1,000 of the mean force, and was exceeded in the undermentioned ships:—

Wye	70·58 per 1,000	Handy	29·41 per 1,000
Torch	56·60 „	Philomel	29·41 „
Wrangler	38·96 „	Ranger	28·98 „
Antelope	35·08 „	*Falcon*	22·22 „
Dart	32·25 „	*Flying Fish*	22·22 „

In

In the undermentioned ships the proportion of men and boys flogged was BELOW the average for the whole division;—namely,

Espoir	00·00 per 1,000	Brisk	9·43 per 1,000
Investigator		*Arrogant*	11·90 „
Lee		*Falcon*	14·49 „
Mullet		Bloodhound	16·94 „
Mæander	8·84 „	*Griffon*	19·23 „

Imprisonment is not resorted to as a summary punishment in this division of the Fleet, except at St. Helena, and in other places within the limits of the station it is restricted to Kroomen. The proportion for the mean force (11·99 per 1,000) was exceeded in the following ships:—

Handy	205·88 per 1,000	*Dart*	64·51 per 1,000
Philomel	117·64 „	*Torch*	18·86 „
Flying Fish	77·77 „		

In the undermentioned ships the proportion of men and boys imprisoned was BELOW the average for the whole division;—namely,

Antelope	00·00 per 1,000	Mæander	00·00 per 1,000
Arrogant		*Mullet*	
Bloodhound		Ranger	
Brisk		Wrangler	
Espoir		Wye	
Griffon		*Zebra*	
Investigator		*Falcon*	11·11 „
Lee			

10*thly. The Squadron in the Pacific.*

The average number of convictions per 1,000 of the mean force is not comparatively high in this division of the Fleet. It stands at 1658·06, the average proportion for the whole Navy being 1824·43.

As may be expected, desertions are numerous, a fact which may be judged of by the large number apprehended and punished.

The crime of insubordination stands at 149·59 per 1,000 of the mean force, and that average was exceeded in the undermentioned ships:—

Topaze	220·58 per 1,000	Tartar	165·17 per 1,000
Bacchante	205·88 „	Mutine	164·17 „
Grappler	185·18 „		

In the undermentioned ships the convictions on account of insubordination were BELOW the average proportion for the whole division;—namely,

Nereus	00·00 per 1,000	*Tribune*	103·44 per 1,000
Termagant	66·42 „	Cameleon	110·34 „
Forward	93·75 „	Clio	117·15 „
Charybdis	99·01 „	Naiad	142·85 „
Hecate	99·01 „	Devastation	145·83 „

The proportion of men convicted of theft is lower than in any other division at home or abroad. It is only 8·10 per 1,000 of the mean force. The following ships are in excess of the average proportion:—

Cameleon	27·58 per 1,000	Bacchante	11·02 per 1,000
Hecate	19·80 „	Tartar	8·92 „

In the undermentioned ships the convictions on account of thieving were BELOW the average proportion for the whole division;—namely,

Forward	00·00 per 1,000	Clio	4·18 per 1,000
Grappler		Charybdis	4·95 „
Naiad		Devastation	6·94 „
Nereus		Termagant	7·38 „
Tribune		Mutine	7·46 „
Topaze	2·45 „		

Drunkenness led to the conviction of 620 men in this division, being in the proportion of 228·44 per 1,000. The average was exceeded in the undermentioned ships:—

Naiad	1214·28 per 1,000	Topaze	264·70 per 1,000
Mutine	597·01 „	Clio	255·23 „
Grappler	407·40 „	Devastation	229·16 „
Charybdis	326·73 „		

In the undermentioned ships the convictions on account of drunkenness were BELOW the average proportion for the whole division;—namely,

Nereus	33·33 per 1,000	Bacchante	158·08 per 1,000
Termagant	95·94 „	Cameleon	179·31 „
Hecate	128·71 „	Tartar	196·42 „
Forward	156·25 „	*Tribune*	206·89 „

The offence of being absent without or over leave is not so common in this division as in most of the other foreign divisions. Here the average convictions on this account are 322·40 per 1,000 of the mean force, and that average was exceeded in the—

Grappler	925·92 per 1,000	*Tribune*	620·68 per 1,000
Charybdis	732·67 „	Bacchante	529·41 „

In the undermentioned ships the convictions on account of improper absence were BELOW the average proportion for the whole division;—namely,

Clio	41·84 per 1,000	Termagant	162·36 per 1,000
Nereus	66·66 „	Topaze	196·07 „
Forward	93·75 „	Cameleon	234·48 „
Naiad	142·85 „	Devastation	256·94 „
Tartar	147·32 „	Hecate	306·93 „
Mutine	156·71 „		

On account of minor offences the proportion of convictions per 1,000 of the mean force is 967·57, which proportion was exceeded in the following ships:—

Tribune	2990·14 per 1,000
Devastation	2041·66 „
Clio	1849·37 „

In the undermentioned ships the convictions on account of minor offences were BELOW the average proportion for the whole division;—namely,

Nereus	33·33 per 1,000	Naiad	428·57 per 1,000
Forward	62·50 „	Bacchante	547·79 „
Mutine	261·19 „	Topaze	664·21 „
Tartar	294·64 „	Cameleon	806·89 „
Grappler	370·37 „	Charybdis	900·99 „
Hecate	386·13 „	Termagant	944·64 „

The men and boys flogged average 27·26 per 1,000 of the mean force of the division. In the following ships the average proportion was exceeded:—

Clio	50·20 per 1,000	Charybdis	39·60 per 1,000
Cameleon	48·27 „	Bacchante	36·76 „
Devastation	41·66 „		

In the undermentioned ships the proportion of men and boys flogged was BELOW the average for the whole division;—namely,

Forward, Grappler, Mutine, Naiad, Nereus	00·00 per 1,000	Hecate	9·90 per 1,000
		Topaze	12·25 „
		Termagant	18·45 „
		Tribune	19·70 „
		Tartar	26·78 „

The average proportion of men and boys imprisoned (12·89 per 1,000) was exceeded in the following ships:—

Naiad	71·42 per 1,000	Bacchante	23·89 per 1,000
Grappler	37·03 „	Devastation	20·83 „
Topaze	24·50 „	Charybdis	19·80 „

In the undermentioned ships the proportion of men and boys imprisoned was BELOW the average for the whole division;—namely,

Cameleon, Forward, Hecate, Mutine, Nereus	00·00 per 1,000	Tartar, Termagant	00·00 per 1,000
		Tribune	4·92 „
		Clio	8·36 „

11*thly. The Squadron on the South-East Coast of America.*

The proportion of convictions (1652·20 per 1,000 of the mean force) in this division of the Fleet is nearly identical with that in the Coast Guard and Pacific divisions.

The proportion of deserters recovered is high for a foreign force, namely 12·04 per 1,000.

The

The average proportion of convictions for the crime of insubordination stands at 176·70 per 1,000 of the mean force, and that average was exceeded in the following ships:—

Doterel	500·00 per 1,000	Sheldrake	241·37 per 1,000
Spider	344·82 „	Curlew	235·29 „
Ardent	296·29 „		

In the undermentioned ships the convictions on account of insubordination were BELOW the average proportion for the whole division;—namely,

Satellite	103·13 per 1,000	Madagascar	169·49 per 1,000
Oberon	105·26 „	Forte	173·51 „
Stromboli	153·28 „		

The average of the convictions for theft (13·65 per 1,000) was exceeded in the—

Madagascar	84·74 per 1,000
Oberon	52·63 „
Spider	34·48 „

In the undermentioned ships the convictions on account of thieving were BELOW the average proportion for the whole division;—namely,

Ardent, Curlew, Doterel, Sheldrake	00·00 per 1,000	Satellite	4·48 per 1000
		Stromboli	7·29 „
		Forte	11·41 „

Next to the Mediterranean the force in this division holds the worst position with regard to sobriety, the convictions for drunkenness being at the high average of 285·94 per 1,000. That average was exceeded in the undermentioned ships:—

Sheldrake	931·03 per 1,000	Madagascar	474·57 per 1,000
Spider	931·03 „	Curlew	458·82 „
Doterel	866·66 „		

In the undermentioned ships the convictions on account of drunkenness were BELOW the average proportion for the whole division;—namely,

Satellite	170·40 per 1,000	Stromboli	240·87 per 1,000
Oberon	175·43 „	Ardent	246·91 „
Forte	205·47 „		

The average of the convictions for being absent without or over leave (523·69 per 1,000) was exceeded in the "Forte," where it is recorded at 942·92.

In the undermentioned ships the convictions on the same account were BELOW the average proportion for the whole division;—namely,

Ardent	74·07 per 1,000	Satellite	304·93 per 1,000
Sheldrake	137·93 „	Curlew	423·52 „
Madagascar	169·49 „	Doterel	466·66 „
Stromboli	211·67 „	Spider	517·24 „
Oberon	245·61 „		

The proportion of convictions on account of minor offences is less here than in any other division employed abroad. The average of 695·58 per 1,000 of the mean force was exceeded in the following ships:—

Curlew	1670·58 per 1,000	Satellite	811·65 per 1,000
Sheldrake	1103·44 „	Forte	705·47 „

In the undermentioned ships the convictions on account of minor offences were BELOW the average proportion for the whole division;—namely,

Spider	137·93 per 1,000	Madagascar	440·67 per 1,000
Doterel	266·66 „	Ardent	555·55 „
Stromboli	277·37 „	*Oberon*	649·12 „

There was less corporal punishment in this division of the Fleet than in any other employed abroad. Here the average is only 17·67 per 1,000 of the mean force. The average for the whole division was exceeded in the undermentioned ships:—

Madagascar	84·74 per 1,000	Spider	34·48 per 1,000
Curlew	70·58 „	Doterel	33·33 „

In the undermentioned ships the proportion of men and boys flogged was BELOW the average for the whole division;—namely,

Ardent, Sheldrake	00·00 per 1,000	Forte	9·13 per 1,000
Stromboli	7·29 „	Satellite	13·45 „
		Oberon	17·54 „

The proportion of men and boys imprisoned is also very low. The average (13·65 per 1,000 of the mean force) was exceeded in the undermentioned ships:—

Madagascar	101·69 per 1,000
Doterel	33·33 „
Forte	18·26 „

In the undermentioned ships the proportion of men and boys imprisoned was BELOW the average for the whole division;—namely,

Ardent	00·00 per 1,000	Stromboli	00·00 per 1,000
Oberon		Satellite	4·48 „
Sheldrake		Curlew	11·76 „
Spider			

12*thly. The Squadron in Australia.*

The convictions in this division of the Fleet are above the average. They stand at 2158·17 per 1,000 of the mean force of the squadron.

The proportion of recovered deserters (36·09 per 1,000 of the mean force) is far in excess of the proportion in any other division; but it must be remembered that the temptations to desert in Australia are greater than elsewhere.

The crime of insubordination prevails more in this than in the other divisions of the Fleet. The proportion for the whole force (185·77 per 1,000) was exceeded in the undermentioned ships:—

Pioneer	522·72 per 1,000
Miranda	253·16 „
Harrier	242·18 „

In the undermentioned ships the convictions on account of insubordination were BELOW the average proportion for the whole division;—namely,

Pelorus	100·00 per 1,000
Orpheus	103·89 „
Fawn	137·40 „

The proportion of convictions for theft is high (15·92 per 1,000), and that average was exceeded in the following ships:—

Pioneer	34·09 per 1,000
Fawn	30·53 „
Harrier	23·43 „

In the undermentioned ships the convictions on account of thieving were BELOW the average proportion for the whole division;—namely,

Pelorus	00·00 per 1,000
Miranda	12·65 „
Orpheus	12·98 „

The average of the proportion of convictions for drunkenness (220·80 per 1,000) was exceeded in the following ships:—

Pioneer	363·63 per 1,000	Miranda	335·44 per 1,000
Harrier	343·75 „	Fawn	259·54 „

In the undermentioned ships the convictions on account of drunkenness were BELOW the average proportion for the whole division;—namely,

Orpheus	82·25 per 1,000
Pelorus	100·00 „

The average of the proportion of convictions on account of absence without leave (525·47 per 1,000) was exceeded in the following ships:—

Pioneer	1261·36 per 1,000
Fawn	862·59 „
Harrier	710·93 „

In the undermentioned ships the convictions on account of improper absence were BELOW the average proportion for the whole division;—namely,

Pelorus	50·00 per 1,000
Miranda	348·10 „
Orpheus	497·83 „

Minor offences are higher here than in any other division of the Fleet at home or abroad. The convictions under this head average for the mean force 1237·79 per 1,000, and that average was exceeded in the undermentioned ships:—

Pioneer	2704·54 per 1,000	Fawn	1603·05 per 1,000
Orpheus	1779·22 „	Harrier	1484·37 „

In

In the undermentioned ships the convictions on account of minor offences were BELOW the average proportion for the whole division;—namely,

Pelorus	181·90 per 1,000
Miranda	873·41 „

The extraordinary amount of crime in the majority of the ships on this station led, as a matter of course, to an extraordinary amount of punishment. Here we find the average number of men and boys flogged (55·20 per 1,000) nearly double that of any other division of the Fleet, and three times as much as the proportion for the whole Fleet. The average of 55·20 per 1,000 was exceeded in the undermentioned ships:—

Pioneer	170·45 per 1,000
Fawn	91·60 „
Miranda	63·22 „

In the undermentioned ships the proportion of men and boys flogged was BELOW the average for the whole division;—namely,

Pelorus	18·18 per 1,000
Orpheus	21·64 „
Harrier	46·87 „

The proportion of men and boys imprisoned (57·32 per 1,000 of the mean force) is more than double that of any other division abroad, and is only exceeded in the divisions at home by the Coast Guard ships. In the "Pioneer" the proportion of men and boys imprisoned is recorded at 204·54 per 1,000, and in the "Fawn" at 76·33 per 1,000.

In the undermentioned ships the proportion of men and boys imprisoned was BELOW the average for the whole division;—namely,

Pelorus	18·18 per 1,000	Miranda	44·30 per 1,000
Orpheus	34·63 „	Harrier	54·68 „

5. The Tables and Abstracts forwarded herewith do not apply to persons above the grade of petty or non-commissioned officer; but it would seem to me that this Report would be wanting in a very essential point if no allusion whatever were made to the offences and crimes committed by "officers." I have, accordingly, summarised the returns of courts martial, and the following are the results:—

In the years 1862 and 1863 there were convicted by courts martial, exclusive of cases relating to the stranding, &c., of Her Majesty's ships—

Rank of Officer.	1862. Number Convicted.	1863. Number Convicted.	Rank of Officer.	1862. Number Convicted.	1863. Number Convicted.
Captain	1	1	Assistant Surgeon	1	2
Lieutenant	11	8	Paymaster	1	1
Sub-Lieutenant	3	2	Assistant Paymaster	5	6
Midshipman	5	7	Clerk	2	1
Master	3	3	Chief Engineer	1	3
Second Master	2	2	Engineer and Assistant Engineer.	8	34
Master's Assistant	1	2	Royal Marine Officer	—	1
Gunner	10	5			
Boatswain	4	9			
Carpenter	6	3	TOTALS	66	91
Surgeon	2	1			

The crimes or offences on which the foregoing convictions were obtained may be classified as follows:—

Nature of Crime or Offence.	1862. Number of Cases.	1863. Number of Cases.
Uncleanness	3	1
Forgery	2	0
Theft	1	1
Embezzlement	2	3
Offences against Discipline	17	20
Desertion	4	1
Absence without Leave	6	17
Drunkenness	35	61
Neglect of Duty	13	11*

6. During

* For this information I am indebted to those very useful and carefully compiled Returns of Courts Martial which are issued to the Fleet every quarter, to be read to the officers and crews.

6. During the year 1862, 148 men and boys were tried by court martial. Out of that number 7 were acquitted, and (as will be seen in the General Abstract of the trials hereunto annexed) 141 were convicted and punished. The numbers in each class or grade tried, and convicted or acquitted, are as follows:—

Petty Officers	Tried	11
	Convicted	9
	Acquitted	2
Seamen, &c.	Tried	83
	Convicted	79
	Acquitted	4
Boys	Tried	2
	Convicted	2
Non-commissioned Officers, Royal Marines	Tried	1
	Convicted	1
Privates, Royal Marines	Tried	51
	Convicted	50
	Acquitted	1*

The proportion of those acquitted to the total number tried is only 4·7 per cent. In the same year (1862) in the criminal courts of England and Wales the proportion of those found "Not Guilty" was, to the total number tried, 18·6 per cent., the lowest average yet attained in those courts.

7. Between the 1st of January and 31st December 1862, 1,876 men and boys deserted from the Navy, being in the proportion of 3·43 per cent. of the total mean force employed. In the different divisions of the Fleet the proportions stand thus:—

S.E. Coast of America	13·97	per cent.
Pacific	9·69	„
Australia	8·28	„
Coast Guard Ships	4·84	„
Channel Squadron	4·03	„
"Home," other than the Channel Squadron and Coast Guard Ships	3·26	„
West Indies	3·02	„
East Indies and China	2·69	„
The Cape	2·17	„
Mediterranean	0·88	„
West Coast of Africa	0·69	„

Of the 1,876 deserters, 774 either gave themselves up or were apprehended and brought back to the service; so the loss to the Navy from desertion amounted to 1,102 men and boys for the year, or 2·02 per cent. of the total mean force employed.

8. In the year 1862 the average per-centage of men and first-class boys in the Second Class for Conduct was (with the exception of those in the few ships where the numbers are not given) as follows:—

For the whole Fleet, at Home and Abroad	11·8	per cent.
For the Forces Abroad	13·9	„
For the Forces at Home	7·8	„

It is curious to see how much the per-centage differs in different divisions of the Fleet. For instance, I find that—

In the Drill Ships at Home the average number per cent. of the mean force employed in the 2d class for Conduct was	3·1	per cent.
In the Home Ships, other than the Coast Guard Ships, Drill Ships, and Channel Squadron	4·8	„
In the Cape Division	8·9	„
In the Coast Guard Ships	9·2	„
In the West Coast of Africa Division	10·0	„
In the Pacific Squadron	13·1	„
In the North America and West India Squadron	13·3	„
In the East India and China Squadron	14·4	„
In the Channel Squadron	14·5	„
In the Mediterranean Squadron	15·3	„
In the Squadron in Australia	16·7	„
And in the South-East Coast of America Squadron	17·7	„

9. I am afraid that the number of men and boys discharged as objectionable is not in every case correctly recorded in the Ships' Punishment Returns, especially in the Paying-off Returns. During the years 1862 and 1863, and a part of the year 1861, their Lordships weeded the Navy of some of its worst characters. The good effect of this measure will, I trust, be made apparent in the statistics for the year 1863, which I hope to have ready month of October next. From calculations which I have made on the Punishment by the Returns

* For this information I am indebted to those very useful and carefully compiled Returns of Courts Martial which are issued to the Fleet every quarter, to be read to the officers and crews.

Returns of some ships that were three years and more in commission, I am justified in saying that upwards of 28 per cent. of the convictions apply to 10 per cent. of the mean force employed, several men having been convicted from forty to sixty times in the course of three years. It is to that per-centage, which represents the notoriously criminal or troublesome class of the Navy, that the weeding process, I have alluded to, have been applied; and on that ground, I am sanguine of better results in the future statistics of crime and punishment.

10. If a large proportion of prostitutes to the inhabitants of a town may be taken as one proof of its immorality, the principal port to which the Navy in this country usually resorts must be considered as being especially immoral. The Judicial Statistics of England and Wales for 1862, and information courteously furnished to me by Captain Ruxton, the Chief Constable of Kent, with reference to Chatham and Sheerness, enable me to give the proportion of *known* prostitutes, and the number of houses of bad character in the following places:—

In Portsmouth, 20·32 per 1,000 of the inhabitants are known prostitutes; and there are 724 bad houses.
In Southampton, 18·10 per 1,000 of the inhabitants are known prostitutes; and there are 199 bad houses.
In Plymouth and Devonport, 9·39 per 1,000 of the inhabitants are known prostitutes; and there are 275 bad houses.
In Dover, 8·13 per 1,000 of the inhabitants are known prostitutes; and there are 39 bad houses.
In Sheerness 5·82 per 1,000 of the inhabitants are known prostitutes; and there are 33 bad houses.
In Hull, 5·19 per 1,000 of the inhabitants are known prostitutes; and there are 372 bad houses.
In Liverpool, 4·84 per 1,000 of the inhabitants are known prostitutes; and there are 1,567 bad houses.
In Brighton, 4·50 per 1,000 of the inhabitants are known prostitutes; and there are 241 bad houses.
In Derby, 4·17 per 1,000 of the inhabitants are known prostitutes; and there are 76 bad houses.
In Chatham, 3·95 per 1,000 of the inhabitants are known prostitutes; and there are 53 bad houses.
In Manchester, 3·02 per 1,000 of the inhabitants are known prostitutes; and there are 1,232 bad houses.
In Bristol, 2·56 per 1,000 of the inhabitants are known prostitutes; and there are 290 bad houses.
In Sunderland, 2·26 per 1,000 of the inhabitants are known prostitutes; and there are 91 bad houses.

There is no use in following out this comparision any further; but it may be mentioned that, with the exception of Liverpool and London, there are, numerically, more known prostitutes in Portsmouth than in any other city or town in England or Wales; and that one house in every 23 inhabited houses in Portsmouth is known to the police as a house for receiving stolen goods, or a house of resort for thieves and prostitutes, a brothel, or a tramps' lodging house.

It is strange to find, however, that, notwithstanding these sad proofs of the temptations to crime which beset the seaman at home, he is not nearly so much given to drunkenness and insubordination here as on foreign stations.

11. I hope, as I said before, to have the Report for the year 1863 ready by October; and after that, I would respectfully suggest that the Returns from each ship should be kept posted up as they come into office, so that at the end of the year all that will be necessary will be to total the entries under the different headings, and cast out the proportions. This arrangement, moreover, would enable their Lordships to see at any moment the actual condition of any particular ship with regard to crime and punishment—information which the Punishment Returns, unless tabulated in this way, do not afford.

12. In concluding this Report, I beg leave to say that the Quarterly Punishment Returns from the several ships are, on the whole, very well rendered. Generally speaking, the offences and punishments are clearly and amply recorded; but, in the few cases where the new form of Return is used, I almost invariably find that the abstracts of the convictions and punishments are incorrect. I mention this in order that they may never be relied upon for statistical purposes. To ensure their being correct, the compiler of reports such as this, must make the abstracts himself from the Returns.

I have &c.
(signed) *W. Hickman*,
Secretary and Paymaster, R.N.

The Secretary of the Admiralty,
&c. &c. &c.

GENERAL ABSTRACT of Crime and Punishment in the whole Fleet

Distinguishing Number.	SQUADRON OR DIVISION.	For what Period (1862). From	To	Average Number of Men and Boys Borne.	Convictions. Whether Summarily or by Court-Martial.	Number of.	Average per 1,000 Borne per Year.	Number of Petty Officers, Seamen, and Boys, and Non-commissioned Officers and Private Marines. Offences of the 1st Degree. Mutiny.	Murder.	Unnatural Crime.	Manslaughter.	Offences of the 2nd Degree. Uncleanness.	Desertion. Number Convicted of.	Desertion. Proportion per 1,000 per Year.	Insubordination. Number Convicted of.	Insubordination. Proportion per 1,000 per Year.	Theft. Number Convicted of.	Theft. Proportion per 1,000 per Year.
1	Home*	1 January	31 December	12,620	Both	16,636	1318·22	–	–	1	–	9	265	20·99	415	32·88	170	13·47
2	The Channel Squadron	,,	,,	5,161	,,	13,431	2602·40	–	–	–	–	1	93	18·01	448	86·80	59	11·43
3	Coast Guard Ships	,,	,,	4,007	,,	6,680	1667·08	–	–	–	–	1	112	27·95	259	64·63	59	14·72
4	Drill Ships	,,	,,	158	,,	64	405·06	–	–	–	–	–	–	–	1	6·32	–	–
5	The whole of the Home Force	,,	,,	21,946	,,	36,811	1677·34	–	–	1	–	11	470	21·41	1,123	51·17	288	13·12
6	Mediterranean	,,	,,	9,977	,,	23,115	2316·82	–	–	–	–	11	45	4·51	1,516	151·94	101	10·12
7	North America and West Indies	,,	,,	9,684	,,	18,024	1861·21	–	–	–	–	20	85	8·77	1,398	144·36	129	13·32
8	East Indies and China	,,	,,	4,383	,,	8,311	1896·18	–	–	–	1	3	41	9·35	692	157·88	71	16·19
9	Cape of Good Hope and West Coast of Africa — Cape Division	,,	,,	1,565	,,	2,079	1328·43	–	–	–	–	4	12	7·66	150	95·84	16	10·22
10	Cape of Good Hope and West Coast of Africa — West Coast Division	,,	,,	2,167	,,	2,721	1255·65	–	–	–	–	1	7	3·23	384	177·20	18	8·30
11	Pacific	,,	,,	2,714	,,	4,505	1658·06	–	–	–	–	1	65	23·94	406	149·59	22	8·10
12	South-East Coast of America	,,	,,	1,245	,,	2,057	1652·20	–	–	–	–	1	15	12·04	220	176·70	17	13·65
13	Australia	,,	,,	942	,,	2,033	2158·17	–	–	–	–	–	34	36·09	175	185·77	15	15·92
14	The whole Force at Home and Abroad	,,	,,	54,623	,,	99,656	1824·43	–	–	1	1	52	774	14·16	6,064	111·01	677	12·39

GENERAL ABSTRACT of the Convictions and Punishments by

Distinguishing Number.	SQUADRON OR DIVISION.	For what Period (1862). From	To	Average Number of Men and Boys Borne.	Convictions by Courts-Martial. Number of.	Average per 1,000 Borne per Year.	Number of Petty Officers, Seamen, and Boys, and Non-Commissioned Officers and Private Marines, convicted at Courts- Offences of the 1st Degree. Mutiny.	Murder.	Unnatural Crime.	Manslaughter.	Offences of the 2nd Degree. Uncleanness.	Desertion. Number Convicted of.	Desertion. Proportion per 1,000 per Year.	Insubordination. Number Convicted of.	Insubordination. Proportion per 1,000 per Year.	Theft. Number Convicted of.	Theft. Proportion per 1,000 per Year.
1	Home*	1 January	31 December	12,620	23	1·82	–	–	1	–	–	1	–	7	–	4	–
2	The Channel Squadron	,,	,,	5,161	16	3·10	–	–	–	–	–	3	–	9	–	–	–
3	Coast Guard Ships	,,	,,	4,007	6	1·49	–	–	–	–	–	2	–	3	–	2	–
4	Drill Ships	,,	,,	158	–	–	–	–	–	–	–	–	–	–	–	–	–
5	The whole of the Home Force	,,	,,	21,946	45	2·05	–	–	1	–	–	6	–	19	–	6	–
6	Mediterranean	,,	,,	9,977	15	1·50	–	–	–	–	–	–	–	13	–	2	–
7	North America and West Indies	,,	,,	9,684	25	2·58	–	–	–	–	–	6	–	14	–	2	–
8	East Indies and China	,,	,,	4,383	28	6·38	–	–	–	1	–	10	–	5	–	2	–
9	Cape of Good Hope and West Coast of Africa — Cape Division	,,	,,	1,565	6	3·83	–	–	–	–	2	3	–	–	–	–	–
10	Cape of Good Hope and West Coast of Africa — West Coast Division	,,	,,	2,167	–	–	–	–	–	–	–	–	–	–	–	–	–
11	Pacific	,,	,,	2,714	7	2·57	–	–	–	–	–	3	–	3	–	1	–
12	South-East Coast of America	,,	,,	1,245	10	8·03	–	–	–	–	–	7	–	2	–	–	–
13	Australia	,,	,,	942	5	5·30	–	–	–	–	–	3	–	2	–	–	–
14	The whole Force at Home and Abroad	,,	,,	54,623	141	2·58	–	–	1	1	2	38	–	58	–	13	–

* Other than the Channel Squadron, the Coast Guard Ships, and Drill Ships.

at Home and Abroad in the Year 1862. (Officers excluded.)

Convicted of the undermentioned Crimes and Offences.						Total Number of Crimes and Offences.	Whether punished Summarily or by Court-Martial.	Punishments.													Average per 1,000 Men and Boys per Year.					Distinguishing Number.
Offences of the 3rd Degree.																										
Drunkenness.		Absence without, or over, Leave.		Minor.				Death.	Penal Servitude.		Discharged with Disgrace.	Corporal.		Imprisonment.		Confined in Cells on Board.	Disrated.	Deprived of Good Conduct Badges.	Reduced to 2nd Class for Conduct.	Discharged as Objectionable.	Minor.	Flogged.	Lashes Inflicted.	Imprisoned.	Days' Imprisonment.	Discharged with Disgrace.	
Number Convicted of.	Proportion per 1,000 per Year.	Number Convicted of.	Proportion per 1,000 per Year.	Number Convicted of.	Proportion per 1,000 per Year.				No.	Years.		No.	Lashes.	No.	Days.											
990	78·44	10,152	804·43	5,003	396·43	17,005	Both	–	2	13	14	116	3,312	542	27,148	426	84	262	560	102	15,142	9·11	262·44	42·94	2151·18	1·10	1
615	119·16	6,762	1310·21	5,535	1072·46	13,513	„	–	1	5	9	54	1,929	226	13,585	262	91	140	507	41	12,701	10·46	373·76	43·78	2632·24	1·74	2
398	99·32	4,181	1043·42	1,800	449·21	6,810	„	–	1	3	9	53	1,429	283	12,298	136	57	82	306	36	6,101	13·22	356·62	70·62	3069·12	2·24	3
13	82·27	42	265·82	10	63·29	66	„	–	–	–	–	–	–	1	28	–	1	3	2	–	63	–	–	6·32	177·21	–	4
2,016	91·86	21,137	963·13	12,348	562·65	37,394	„	–	4	21	32	223	6,670	1,052	53,059	824	233	487	1,375	179	34,007	10·16	303·92	47·93	2417·70	1·45	5
3,525	353·31	7,659	767·66	11,226	1125·18	24,083	„	–	3	20	25	200	7,143	249	13,062	623	208	346	834	27	21,437	20·04	715·94	24·95	1309·21	2·50	6
2,102	217·05	6,929	715·50	7,875	813·19	18,538	„	–	3	22	19	223	7,966	187	15,180	366	220	296	789	21	16,420	23·02	822·59	18·79	1567·53	1·96	7
1,018	232·26	2,417	551·44	4,369	996·80	8,612	„	–	–	–	13	145	5,046	78	7,208	241	116	127	363	3	7,517	33·08	1151·26	17·79	1644·53	2·96	8
196	125·23	412	263·25	1,331	850·47	2,121	„	–	2	14	2	30	963	32	2,458	4	33	56	111	–	1,873	19·16	615·33	20·44	1570·60	1·27	9
334	154·13	224	103·36	1,841	849·56	2,809	„	–	–	–	2	43	1,306	26	605	23	42	62	142	2	2,475	19·84	602·67	11·99	279·18	0·92	10
620	228·44	875	322·40	2,626	967·57	4,615	„	–	2	13	1	74	2,689	35	1,947	72	76	111	230	1	4,031	27·26	990·78	12·89	717·39	0·36	11
356	285·94	652	523·69	866	695·58	2,127	„	–	1	3	2	22	761	17	5,110	52	50	57	138	1	1,778	17·67	611·24	13·65	4104·31	1·60	12
208	220·80	495	525·47	1,166	1237·79	2,093	„	–	2	7	1	52	2,148	54	3,571	17	30	48	83	–	1,815	55·20	2280·25	57·32	3790·87	1·06	13
10,375	189·93	40,800	746·93	43,648	799·07	102,392	„	–	17	100	97	1,012	34,692	1,730	102,200	2,222	1,008	1,590	4,065	234	91,353	18·52	635·11	31·67	1871·00	1·77	14

(signed) *W. Hickman.*

COURTS-MARTIAL in the Year 1862. (Officers excluded.)

Martial of the undermentioned Crimes and Offences.						Total Number of Crimes and Offences.	Punishments by Courts-Martial.														Distinguishing Number.
Offences of the 3d Degree.																					
Drunkenness.		Absence without, or over, Leave.		Minor.				Penal Servitude.			Corporal.		Imprisonment.								
Number Convicted of.	Proportion per 1,000 per Year.	Number Convicted of.	Proportion per 1,000 per Year.	Number Convicted of.	Proportion per 1,000 per Year.		Death.	Number.	Years.	Discharged with Disgrace.	Number.	Lashes.	Number.	Days.	Confined in Cells on Board.	Disrated.	Deprived of Good Conduct Badges.	Reduced to 2d Class for Conduct.	Discharged as Objectionable.	Minor.	
–	–	7	–	4	–	24	–	2	13	4	7	336	18	4,193	–	–	–	–	5	–	1
–	–	9	–	–	–	21	–	1	5	4	9	432	15	4,247	–	–	–	–	1	–	2
–	–	–	–	1	–	8	–	1	3	3	2	84	4	1,459	–	–	–	–	–	–	3
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	4
–	–	16	–	5	–	53	–	4	21	11	18	852	37	9,899	–	–	–	–	6	–	5
–	–	–	–	–	–	15	–	3	20	5	9	420	10	6,197	–	–	–	5	2	–	6
1	–	2	–	1	–	26	–	3	22	3	11	528	19	9,579	–	6	1	4	2	2	7
14	–	4	–	–	–	36	–	–	–	11	21	1,008	20	5,615	–	1	1	6	1	2	8
1	–	–	–	–	–	6	–	2	14	1	3	144	4	1,460	–	–	–	2	–	–	9
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	10
–	–	–	–	–	–	7	–	2	13	–	5	240	2	730	–	–	1	3	–	–	11
1	–	1	–	–	–	11	–	1	3	1	2	78	9	4,835	–	–	–	1	–	–	12
–	–	–	–	–	–	5	–	2	7	1	2	96	3	1,459	–	–	–	–	–	1	13
17	–	23	–	6	–	159	–	17	100	33	71	3,366	104	39,774	–	7	3	21	11	5	14

115.

(signed) *W. Hickman.*

COPY of REPORT on the CRIME and PUNISHMENT in the NAVY in the Year 1862.

(*Lord Clarence Paget.*)

Ordered, by The House of Commons, *to be Printed*, 9 *March* 1865.

115.

Under 3 *oz.*

CORRESPONDENCE

RESPECTING

PASSAGES IN THE GREEK WATERS

ON BOARD

HER MAJESTY'S SHIPS "LIFFEY" AND "PHŒBE"

IN

THE YEAR 1863.

Presented to both Houses of Parliament by Command of Her Majesty.
1865.

LONDON:
PRINTED BY HARRISON AND SONS.

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Correspondence respecting Passages in the Greek Waters on board Her Majesty's Ships "Liffey" and "Phœbe" in the Year 1863.

No. 1.

The Secretary to the Admiralty to Mr. Hammond.—(*Received June* 11.)

Sir, *Admiralty, June* 11, 1863.

THE persons named on the other side hereof, having been entertained on board Her Majesty's ship "Liffey," on the occasions and between the dates stated against their names, I am commanded by my Lords Commissioners of the Admiralty to request that you will move Earl Russell to cause me to be informed whether the expense of the entertainment is to be borne by the public.

I am, &c.
(Signed) C. PAGET.

Inclosure in No. 1.

List of Passengers entertained on board Her Majesty's ship "Liffey."

Name.	Rank.	Passage.		Dates (inclusive).	
		From	To	From	To
				1863	1863
Hon. H. E. Elliot ..	Her Majesty's Minister .	The Piræus ..	Kalamaki ..	April 9	April 10
Lord Amberley . ..	Private Secretary ..	Ditto	Ditto	,,	,,
Mr. Geo. L. Conyngham .	Secretary	Ditto	Ditto	,,	,,

Admiralty, June 11, 1863.

No. 2.

The Secretary to the Admiralty to Mr. Hammond.—(*Received June* 12.)

Sir, *Admiralty, June* 12, 1863.

THE persons named on the other side hereof, having been entertained on board Her Majesty's ship "Phœbe" on the occasions and between the dates stated against their names, I am commanded by my Lords Commissioners of the Admiralty to request that you will move Earl Russell to cause me to be informed whether the expense of the entertainment is to be borne by the public.

I am, &c.
(Signed) C. H. PENNELL, *pro Sec.*

Inclosure in No 2.

List of Passengers entertained on board Her Majesty's ship "Phœbe."

Name.	Rank.	Passage.		Dates (inclusive).		Remarks.
		From	To	From	To	
Hon. H. Elliot ..	Envoy Extraordinary and Minister Plenipotentiary	Corinth ..	Ancona	1863 Apr. 10	1863 Apr. 15	Entertained at the table of the Captain.
Viscount Amberley ..	Attaché	Ditto ..	Ditto ..	„	„	
Mr. Geo. L. Conyngham	Secretary	Ditto ..	Ditto ..	„	„	

Admiralty, June 12, 1863.

No. 3.

Mr. Hammond to the Secretary to the Admiralty.

Sir, *Foreign Office, June* 13, 1863.

IN reply to your letters of the 11th and 12th instant, I am directed by Earl Russell to acquaint you, for the information of the Lords Commissioners of the Admiralty, that his Lordship is of opinion that the expenses incurred for the entertainment of Mr. Elliot and suite on board Her Majesty's ships "Phœbe" and "Liffey" should be borne by the public.

I am, &c.
(Signed) E. HAMMOND.

Correspondence respecting Passages in the Greek Waters on board Her Majesty's Ships "Liffey" and "Phœbe" in the Year 1863.

Presented to both Houses of Parliament by Command of Her Majesty. 1865.

LONDON:
PRINTED BY HARRISON AND SONS.

CORRESPONDENCE

RESPECTING

EXPENSES OF PASSAGES SANCTIONED BY THE FOREIGN OFFICE,

AND

CHARGED IN THE MISCELLANEOUS ESTIMATES FOR THE YEAR 1865—66, CLASS V, pp. 31, 32.

Presented to the House of Commons by Command of Her Majesty.
1865.

LONDON:
PRINTED BY HARRISON AND SONS.

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Correspondence respecting Expenses of Passages sanctioned by the Foreign Office, and charged in the Miscellaneous Estimates for the Year 1865—66, Class V, pp. 31, 32.

No. 1.

The Secretary to the Admiralty to Mr. Hammond.—(*Received April* 4.)

Sir, *Admiralty, April* 2, 1864.

WITH reference to your communication of the 11th November last, I am commanded by my Lords Commissioners of the Admiralty to acquaint you that the sum of 48*l.* 6*s.* is due to Captain Armytage, of Her Majesty's ship "Magicienne," for entertainment of Sir Moses Montefiore and party on their passage from Gibraltar to Morocco and back to Gibraltar, in January and February last, and my Lords desire me to request that you will move Earl Russell to cause the amount to be transferred to the credit of naval funds in the hands of Her Majesty's Paymaster-General.

I am, &c.
(Signed) W. G. ROMAINE.

No. 2.

Mr. Murray to the Secretary to the Admiralty.

Sir, *Foreign Office, April* 4, 1864.

I AM directed by Earl Russell to acquaint you, for the information of the Lords Commissioners of the Admiralty, that, in compliance with the request contained in your letter of the 2nd instant, his Lordship has requested the Lords Commissioners of Her Majesty's Treasury to give directions to the Paymaster-General to transfer to the credit of naval services the sum of 48*l.* 6*s.* due to Captain Armytage, of Her Majesty's ship "Magicienne," for the entertainment of Sir Moses Montefiore and party on their passage from Gibraltar to Morocco and back in January and February last.

I am, &c.
(Signed) JAMES MURRAY.

No. 3.

Mr. Murray to the Secretary to the Treasury.

Sir, *Foreign Office, April* 4, 1864.

THE sum of 48*l.* 6*s.* being due to the Admiralty for the entertainment on board Her Majesty's ship "Magicienne" of Sir Moses Montefiore and party on their passage from Gibraltar to Morocco and back in January and February last, I am directed by Earl Russell to request that you will move the Lords Commissioners of Her Majesty's Treasury to give directions for the transfer of the amount in question to the credit of naval services in the books of the Paymaster-General, who is stated by the Admiralty to have been provided with the necessary receivable order from that Department.

I am, &c.
(Signed) JAMES MURRAY.

No. 4.

The Secretary to the Admiralty to Mr. Hammond.—(Received October 13.)

Sir, *Admiralty, October* 12, 1863.

THE persons named below having been entertained on board Her Majesty's ship "Caradoc" on the occasions and between the dates stated against their names, I am commanded by my Lords Commissioners of the Admiralty to request that you will move Earl Russell to cause me to be informed whether the expense of their entertainment is to be borne by the public.

I am, &c.
(Signed) W. G. ROMAINE.

Inclosure in No. 4.

LIST of Passengers entertained on board Her Majesty's ship "Caradoc."

Name.	Rank.	Passage.		Dates (inclusive).	
		From.	To.	From	To
				1863	1863
His Excellency Sir Henry L. Bulwer	Her Britannic Majesty's Ambassador, Constantinople	Visiting various places		Aug. 28	Sept. 8
Mr. F. T. Hughes ..	Secretary				
Mr. Ed. Herbert.. ..	Attaché				
M. Fontiardes	Turkish Professor at Greek College				
Three Domestics.					
His Excellency Sir Henry L. Bulwer	Ambassador	Ditto		Sept. 19	Sept. 22
Mr. F. T. Hughes ..	Secretary				
Mr. Ed. Herbert.. ..	Attaché				
Three Domestics.					

Admiralty, October 12, 1863.

No. 5.

Mr. Hammond to the Secretary to the Admiralty.

Sir, *Foreign Office, October* 15, 1863.

IN reply to your letter of the 12th instant, I am directed by Earl Russell to request that you will inform the Lords Commissioners of the Admiralty that his Lordship is of opinion that the expenses of the entertainment therein mentioned of Her Majesty's Ambassador at Constantinople and suite on board Her Majesty's ship "Caradoc" should be defrayed by the public.

I am, &c.
(Signed) E. HAMMOND.

No. 6.

The Secretary to the Admiralty to Mr. Hammond.—(Received April 2.)

Sir, *Admiralty, April* 1, 1864.

SIR HENRY BULWER and suite having been entertained on board Her Majesty's steam vessel "Caradoc" at the periods stated against their names, as shown in the margin,* I am commanded by my Lords Commissioners of the Admiralty to request that you will move Earl Russell to cause the sum of 83*l.* 5*s.* to be transferred to the credit of naval funds in the hands of Her Majesty's Paymaster-General as the amount to which Lieutenant E. Wilkinson, commanding the "Caradoc," is entitled as compensation of expenses incurred for the said entertainment.

I am, &c.
(Signed) W. G. ROMAINE.

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* Sir H. Bulwer, Mr. Ed. Herbert, Dr. Savas, Dr. Evans, and three domestics, from 25th to 29th February, inclusive. Sir H. Bulwer, suite, and four domestics, from 2nd to 7th March inclusive.

No. 7.

Mr. Murray to the Secretary to the Admiralty.

Sir,

Foreign Office, April 5, 1864.

I AM directed by Earl Russell to acquaint you, for the information of the Lords Commissioners of the Admiralty, that, in compliance with the request contained in your letter of the 1st instant, his Lordship has requested the Lords Commissioners of Her Majesty's Treasury to give directions to the Paymaster-General to transfer to the credit of naval services the sum of 83*l.* 5*s.* due to Lieutenant E. Wilkinson, of Her Majesty's ship "Caradoc," for the entertainment of Sir H. L. Bulwer and suite during the months of February and March last.

I am, &c.
(Signed) JAMES MURRAY.

No. 8.

Mr. Murray to the Secretary to the Treasury.

Sir,

Foreign Office, April 5, 1864.

THE sum of 83*l.* 5*s.* being due to the Admiralty for the entertainment on board Her Majesty's steam-vessel "Caradoc" of Sir Henry L. Bulwer and suite in February and March last, I am directed by Earl Russell to request that you will move the Lords Commissioners of Her Majesty's Treasury to give directions for the transfer of the amount in question to the credit of naval services in the books of the Paymaster-General, who is stated by the Admiralty to have been provided with the necessary receivable order from that Department.

I am, &c.
(Signed) JAMES MURRAY.

No. 9.

The Secretary to the Admiralty to Mr. Hammond.—(*Received December* 23.)

Sir,

Admiralty, December 22, 1863.

THE person named below having been entertained on board Her Majesty's ship "Forte" on the occasions and between the dates stated against his name, I am commanded by my Lords Commissioners of the Admiralty to request that you will move Earl Russell to cause me to be informed whether the expense of the entertainment is to be borne by the public.

I am, &c.
(Signed) W. G. ROMAINE.

Inclosure in No. 9.

List of Passengers entertained on board Her Majesty's ship "Forte."

Name.	Rank.	Passage.		Dates (inclusive).		Remarks.
		From	To	From	To	
Señor J. C. de Sanchez	Attached to Legation, Rio	..	..	1863 Jan. 7	1863 Jan. 14	Entertained at Ward Room mess, when employed on special service as Interpreter for the squadron.

Admiralty, December 22, 1863.

No. 10.

Mr. Layard to the Secretary to the Admiralty.

Sir, *Foreign Office, January* 2, 1864.

I AM directed by Earl Russell to acknowledge the receipt of your letter of the 22nd ultimo, and to request that you will point out to the Lords Commissioners of the Admiralty that the expense of Señor Sanchez on board Her Majesty's ships "Curlew," "Stromboli," and "Madagascar" have already been charged to the public; but I am at the same time to state that, if their Lordships consider Señor Sanchez as having been employed in public service on board the "Forte," Lord Russell is of opinion that his expenses should be charged to the public.

I am, &c.
(Signed) A. H. LAYARD.

No. 11.

The Secretary to the Admiralty to Mr. Hammond.—(Received June 11.)

Sir, *Admiralty, June* 11, 1863.

THE persons named below having been entertained on board Her Majesty's ship "Liffey," on the occasions and between the dates stated against their names, I am commanded by my Lords Commissioners of the Admiralty to request that you will move Earl Russell to cause me to be informed whether the expense of the entertainment is to be borne by the public.

I am, &c.
(Signed) C. PAGET.

Inclosure in No. 11.

LIST of Passengers entertained on board Her Majesty's ship "Liffey."

Name.	Rank.	Passage.		Dates (inclusive).	
		From	To	From	To
				1863	1863
Hon. H. E. Elliot ..	Her Majesty's Minister .	The Piræus ..	Kalamaki ..	April 9	April 10
Lord Amberley . ..	Private Secretary ..	Ditto	Ditto	"	"
Mr. Geo. L. Conyngham .	Secretary	Ditto	Ditto	"	"

Admiralty, June 11, 1863.

No. 12.

The Secretary to the Admiralty to Mr. Hammond.—(Received June 12.)

Sir, *Admiralty, June* 12, 1863.

THE persons named on the other side hereof, having been entertained on board Her Majesty's ship "Phœbe" on the occasions and between the dates stated against their names, I am commanded by my Lords Commissioners of the Admiralty to request that you will move Earl Russell to cause me to be informed whether the expense of the entertainment is to be borne by the public.

I am, &c.
(Signed) C. H. PENNELL, *pro Sec.*

Inclosure in No. 12.

List of Passengers entertained on board Her Majesty's ship "Phœbe."

Name.	Rank.	Passage.		Dates (inclusive).		Remarks.
		From	To	From	To	
				1863	1863	
Hon. H. Elliot ..	Envoy Extraordinary and Minister Plenipotentiary	Corinth ..	Ancona .	Apr. 10	Apr. 15	Entertained at the table of the Captain.
Viscount Amberley ..	Attaché	Ditto ..	Ditto ..	„	„	
Mr. Geo. L. Conyngham	Secretary	Ditto ..	Ditto ..	„	„	

Admiralty, June 12, 1863.

No. 13.

Mr. Hammond to the Secretary to the Admiralty.

Foreign Office, June 13, 1863.

Sir,

IN reply to your letters of the 11th and 12th instant, I am directed by Earl Russell to acquaint you, for the information of the Lords Commissioners of the Admiralty, that his Lordship is of opinion that the expenses incurred for the entertainment of Mr. Elliot and suite on board Her Majesty's ships "Phœbe" and "Liffey" should be borne by the public.

I am, &c.
(Signed) E. HAMMOND.

No. 14.

The Secretary to the Admiralty to Mr. Hammond.—(*Received July* 1.)

Admiralty, June 29, 1864.

Sir,

TWO Turkish officers, Colonel Unes and Lieutenaut-Colonel Scitini, having been embarked, by order of the Commander-in-chief on the Mediterranean station, at the request of the Governor of Sousah, on board Her Majesty's ship "Foxhound" at Sousah, with despatches, and conveyed to Tunis on 14th of May last, I am commanded by my Lords Commissioners of the Admiralty to request that you will move Earl Russell to cause the sum of 18*s.*, which is due for the entertainment of the officers, to be transferred to the credit of naval funds.

I am, &c.
(Signed) C. H. PENNELL, *pro Sec.*

No. 15.

Mr. Hammond to the Secretary to the Admiralty.

Foreign Office, July 4, 1864.

Sir,

I AM directed by Earl Russell to acquaint you, for the information of the Lords Commissioners of the Admiralty, that in compliance with the request contained in your letter of the 29th ultimo, his Lordship has requested the Lords Commissioners of Her Majesty's Treasury to give directions to the Paymaster-General to transfer to the credit of naval services the sum of 18*s.* due to the officer commanding Her Majesty's ship "Foxhound" for the entertainment of two Turkish officers named Colonel Unes and Lieutenant-Colonel Scitini on the 14th of May last.

I am, &c.
(Signed) E. HAMMOND.

No. 16.

Mr. Hammond to the Secretary to the Treasury.

Sir,

Foreign Office, July 4, 1864.

THE sum of 18*s.* being due to the Admiralty for the entertainment on board Her Majesty's ship "Foxhound" of two Turkish officers named Colonel Unes and Lieutenant-Colonel Scitini on the 14th of May last, I am directed by Earl Russell to request that you will move the Lords Commissioners of Her Majesty's Treasury to give directions for the transfer of the amount in question to the credit of naval services in the books of the Paymaster-General, who is stated by the Admiralty to have been provided with the necessary receivable order from that Department.

I am, &c.
(Signed) E. HAMMOND.

No. 17.

The Secretary to the Admiralty to Mr. Hammond.—(Received August 11.)

Sir,

Admiralty, August 10, 1864.

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you that the sum of 37*l.* 9*s.* is due to Rear-Admiral Yelverton for entertainment of Her Majesty's Chargé d'Affaires at Athens, and his Secretary Mr. Jenner, on the occasion of their attendance on the King of Greece to Corfu in May and June last, and 23*l.* 2*s.* for their entertainment when returning from Corfu to Athens in June and July; and my Lords desire me to request that you will move Earl Russell to cause the whole amount of 60*l.* 11*s.* to be transferred to the credit of naval funds in the hands of Her Majesty's Paymaster-General.

I am, &c.
(Signed) W. G. ROMAINE.

No. 18.

Mr. Hammond to the Secretary to the Admiralty.

Sir,

Foreign Office, August 15, 1864.

I AM directed by Earl Russell to acquaint you, for the information of the Lords Commissioners of the Admiralty that in compliance with the request contained in your letter of the 10th instant, his Lordship has requested the Lords Commissioners of Her Majesty's Treasury to give directions to the Paymaster-General to transfer to the credit of naval services the sum of 60*l.* 11*s.* due to Rear-Admiral Yelverton for the entertainment of Mr. Rumbold and suite in May, June, and July last.

I am, &c.
(Signed) E. HAMMOND.

No. 19.

Mr. Hammond to the Secretary to the Treasury.

Sir,

Foreign Office, August 15, 1864.

THE sum of 60*l.* 11*s.* being due to the Admiralty for the entertainment by Rear-Admiral Yelverton of Her Majesty's Chargé d'Affaires at Athens and suite when employed on the public service in May, June, and July last, in proceeding from Athens to Corfu and from Corfu to Athens, I am directed by Earl Russell to request that you will move the Lords Commissioners of Her Majesty's Treasury to give directions for the transfer of the amount in question to the credit of naval services in the books of the Paymaster-General, who is stated by the Admiralty to have been provided with the necessary receivable order from that Department.

I am, &c.
(Signed) E. HAMMOND.

No. 20.

The Secretary to the Admiralty to Mr. Hammond.—(Received July 17.)

Sir, *Admiralty, July 15, 1863.*

THE person named below having been entertained on board Her Majesty's ship "Philomel" on the occasions and between the dates stated against his name, I am commanded by my Lords Commissioners of the Admiralty to request that you will move Earl Russell to cause me to be informed whether the expense of the entertainment is to be borne by the public.

I am, &c.

(Signed) C. H. PENNELL, *pro Sec.*

Inclosure in No. 20.

LIST of Passengers entertained on board Her Majesty's ship "Philomel."

Name.	Rank.	Passage.		Dates (inclusive).	
		From	To	From	To
Major Jones	Commissioner for Boundary between Liberia and British territory	..	..	1863 April 15	1863 May 10

Admiralty, July 15, 1863.

No. 21.

Mr. Murray to the Secretary to the Admiralty.

Sir, *Foreign Office, July 21, 1863.*

IN reply to your letter of the 15th instant I am directed by Earl Russell to acquaint you, for the information of the Lords Commissioners of the Admiralty, that his Lordship is of opinion that the expense of entertaining Major Jones on the occasion and for the period referred to in your letter should be charged to the public.

I am, &c.

(Signed) JAMES MURRAY.

No. 22.

The Secretary to the Admiralty to Mr. Hammond.—(Received August 11.)

Sir, *Admiralty, August 10, 1864.*

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you that the sum of 15*l.* is due to the officer in command of Her Majesty's ship "Triton" for the entertainment of Her Majesty's Minister at Buenos Ayres, accompanied by the gentlemen specified in the margin* on the 5th and 6th of June last, and my Lords desire me to request that you will move Earl Russell to cause the amount to be transferred to the credit of naval funds in the hands of Her Majesty's Paymaster-General.

I am, &c.

(Signed) W. G. ROMAINE.

* Señor de Elizalde, Argentine Minister for Foreign Affairs; Señor Lamas, late Monte Videan Minister at Buenos Ayres; Señor Franch, Secretary; Señor Elizalde's Secretary; Mr. Drummond, Secretary.

No. 23.

Mr. Murray to the Secretary to the Admiralty.

Sir, *Foreign Office, August* 12, 1864.

I AM directed by Earl Russell to acquaint you, for the information of the Lords Commissioners of the Admiralty that in compliance with the request contained in your letter of the 10th instant, his Lordship has requested the Lords Commissioners of Her Majesty's Treasury to give directions to the Paymaster-General to transfer to the credit of naval services the sum of 15*l.* due to the officer in command of Her Majesty's ship "Triton," for the entertainment of Mr. Thornton and the gentlemen who accompanied him on the 5th and 6th of June last.

I am, &c.
(Signed) JAMES MURRAY.

No. 24.

Mr. Murray to the Secretary to the Treasury.

Sir, *Foreign Office, August* 12, 1864.

THE sum of 15*l.* being due to the Admiralty for the entertainment on board Her Majesty's ship "Triton" of Mr. Thornton, Her Majesty's Minister in the Argentine Republic, and the gentlemen who accompanied him in June last, on the public service from Buenos Ayres to Monte Video, I am directed by Earl Russell to request that you will move the Lords Commissioners of Her Majesty's Treasury to give directions for the transfer of the amount in question to the credit of naval services in the books of the Paymaster-General, who is stated by the Admiralty to have been provided with the necessary receivable order from that Department.

I am, &c.
(Signed) JAMES MURRAY.

No. 25.

The Secretary to the Admiralty to Mr. Hammond.—(*Received September* 8.)

Sir, *Admiralty, September* 7, 1864.

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you, for the information of Earl Russell, that the sum of 9*l.* 12*s.* is due to the officer commanding Her Majesty's ship "Triton" for the entertainment of the persons mentioned below* for one day in July last during their passage from Monte Video to Buenos Ayres, and I am to request that you will move his Lordship to cause the amount to be transferred to naval funds in the hands of the Paymaster.

I am, &c.
(Signed) W. G. ROMAINE.

No. 26.

Mr. Hammond to the Secretary to the Admiralty.

Sir, *Foreign Office, September* 9, 1864.

I AM directed by Earl Russell to acquaint you, for the information of the Lords Commissioners of the Admiralty, that in compliance with the request contained in your letter of the 7th instant, his Lordship has requested the Lords Commissioners of Her Majesty's Treasury to give directions to the Paymaster-General to transfer to the credit of naval services the sum of 9*l.* 12*s.* due to the officer in command of Her Majesty's ship "Triton" for the entertainment of Mr. Thornton and the gentlemen who accompanied him in July last.

I am also to request that the Paymaster-General may be provided with the necessary receivable order.

I am, &c.
(Signed) E. HAMMOND.

---

* E. Thornton, Esq., Her Majesty's Minister Plenipotentiary, Argentine Confederation; V. Drummond, Esq., Secretary to Her Majesty's Legation; Señor Rufino de Elizalde, Minister for Foreign Affairs to Argentine Confederation; Georgio Franch, Secretary to do.; Andres Lamas, Confidential Diplomatic Agent of Monte Videan Government at Buenos Ayres; wife and daughter (age 18) of above.

No. 27.

Mr. Hammond to the Secretary to the Treasury.

Sir, *Foreign Office, September* 9, 1864.

THE sum of 9*l.* 12*s.* being due to the Admiralty for the entertainment on board Her Majesty's ship "Triton" of Mr. Thornton, Her Majesty's Minister to the Argentine Republic, and the gentlemen who accompanied him in July last on public service from Buenos Ayres to Monte Video, I am directed by Earl Russell to request that you will move the Lords of Her Majesty's Treasury to give directions for the transfer of the amount in question to the credit of naval services in the books of the Paymaster-General.

I am, &c.

(Signed) E. HAMMOND.

No. 28.

The Secretary to the Admiralty to Mr. Hammond.—(*Received July* 30.)

Sir, *Admiralty, July* 29, 1864.

I AM commanded by the Lords Commissioners of the Admiralty to acquaint you that the sum of 20*l.* 4*s.* is due to the officer in command of Her Majesty's ship "Leander" for the entertainment of Señor Mazarredo, the Spanish Commissioner, and his Acting Secretary, Lieutenant Cecilio de Lora y Castro, between the 10th and 13th May last, whilst waiting under the protection of the British flag until the packet should leave Callao for Panamá; and my Lords desire me to request that you will move Earl Russell to cause the sum in question to be transferred to the credit of naval funds in the hands of Her Majesty's Paymaster-General.

I am, &c.

(Signed) W. G. ROMAINE.

No. 29.

Mr. Murray to the Secretary to the Admiralty.

Sir, *Foreign Office, July* 30, 1864.

I AM directed by Earl Russell to acquaint you, for the information of the Lords Commissioners of the Admiralty that, in compliance with the request contained in your letter of the 29th instant, his Lordship has requested the Lords Commissioners of Her Majesty's Treasury to give directions to the Paymaster-General to transfer to the credit of naval services the sum of 20*l.* 4*s.* due to the officer in command of Her Majesty's ship "Leander" for the entertainment of Señor Salazar y Mazarredo, and of the gentlemen who accompanied him between the 10th and 13th of May last.

I am, &c.

(Signed) JAMES MURRAY.

No. 30.

Mr. Murray to the Secretary to the Treasury.

Sir, *Foreign Office, July* 30, 1864.

THE sum of 20*l.* 4*s.* being due to the Admiralty for the entertainment on board Her Majesty's ship "Leander" of Señor Salazar y Mazarredo, lately Spanish Commissioner in Peru, and of the gentlemen who accompanied him in May last whilst waiting under the protection of the British flag until the packet should leave Callao for Panamá, I am directed by Earl Russell to request that you will move the Lords Commissioners of Her Majesty's Treasury to give directions for the transfer of the amount in question to the credit of naval services in the books of the Paymaster-General, who is stated by the Admiralty to have been provided with the necessary receivable order from that Department.

I am, &c.

(Signed) JAMES MURRAY.

No. 31.

The Secretary to the Admiralty to Mr. Hammond.—(Received February 23.)

Sir, *Admiralty, February 20, 1864.*

THE persons named below having been entertained on board Her Majesty's ship "Trident" on the occasions and between the dates stated against their names, I am commanded by the Lords Commissioners of the Admiralty to request that you will move Earl Russell to cause me to be informed whether the expense of the entertainment is to be borne by the public.

I am, &c.
(Signed) W. G. ROMAINE.

Inclosure in No. 31.

LIST of Passengers entertained on board Her Majesty's ship "Trident."

Name.	Rank.	Passage.		Dates (inclusive).		Remarks.
		From	To	From	To	
				1864	1864	
Hon. P. C. Scarlett ..	Her Majesty's Minister at Athens	Piræus at Athens, and back	Kalamaki to Athens	Jan. 5	Jan. 8	Entertained at the Commander's table.
Mr. Leopold Scarlett ..	Son	Ditto	Ditto ..	„	„	
Mr. J. A. Hunt	Tutor	Ditto	Ditto ..	„	„	
Two domestics	.. ..	Ditto	Ditto ..	„	„	

Admiralty, February 20, 1864.

No. 32.

Mr. Hammond to the Secretary to the Admiralty.

Sir, *Foreign Office, March 5, 1864.*

I AM directed by Earl Russell to request that you will acquaint the Lords Commissioners of the Admiralty that, in his Lordship's opinion, the cost of the entertainment of Mr. Scarlett, Her Majesty's Minister at Athens, and suite, on board Her Majesty's ship "Trident" upon the occasion and during the period mentioned in your letter of the 20th ultimo should be placed to the public account.

I am, &c.
(Signed) E. HAMMOND.

No. 33.

The Secretary to the Admiralty to Mr. Hammond.—(Received June 18.)

Sir, *Admiralty, June 17, 1864.*

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you, for the information of Earl Russell, that the gentlemen named over-leaf having been entertained for the time specified on board Her Majesty's ship "Shearwater," the sum of 25*l.* 13*s.* is due to the Captain of that ship; and I am to request that you will move Earl Russell to cause that amount to be transferred to the credit of naval funds in the hands of the Paymaster-General.

I am, &c.
(Signed) C. H. PENNELL, *pro Sec.*

Inclosure in No. 33.

LIST of Passengers entertained on board Her Majesty's ship "Shearwater."

Name.	Rank.	Passage.		Dates (inclusive.)		Remarks.
		From	To	From	To	
				1864	1864	
Hon. Stafford Jerningham	Her Majesty's Chargé d'Affaires	Callao ..	Chincha Islands and back	May 5	May 8	For the purpose of conferring with Señor Mazarredo & Rear-Admiral Pinzon, on the subject of the present difficulties between the Peruvian & Spanish Government.
Edmond de Lesseps ..	Chargé d'Affaires ..					
Don J. N. Hurtado ..	Minister for Chile ..					
Emile Fion	French Minister ..					
Don Salazar y Mazarredo ..	Spanish Commissioner					
C. de Lora	Secretary to Spanish Minister					

Admiralty, June 17, 1864.

No. 34.

Mr. Hammond to the Secretary to the Admiralty.

Sir, *Foreign Office, June* 23, 1864.

I AM directed by Earl Russell to acquaint you, for the information of the Lords Commissioners of the Admiralty, that, in compliance with the request contained in your letter of the 17th instant, his Lordship has requested the Lords Commissioners of Her Majesty's Treasury to give directions to the Paymaster-General to transfer to the credit of naval services the sum of 25*l.* 13*s.*, due to the captain of Her Majesty's ship "Shearwater," for the entertainment Mr. Jerningham and the gentlemen who accompanied him during the month of May last.

I am, &c.
(Signed) E. HAMMOND.

No. 35.

Mr. Layard to the Secretary to the Treasury.

Sir, *Foreign Office, June* 23, 1864.

THE sum of 25*l.* being due to the Admiralty for the entertainment, on board Her Majesty's ship "Shearwater," of Mr. Jerningham, Her Majesty's Chargé d'Affaires at Lima, and of the gentlemen who accompanied him on their passage from Callao to the Chincha Islands and back in May last, I am directed by Earl Russell to request that you will move the Lords Commissioners of Her Majesty's Treasury to give directions for the transfer of the amount in question to the credit of naval services in the books of the Paymaster-General, who is stated by the Admiralty to have been provided with the necessary receivable order from that Department.

I am, &c.
(Signed) A. H. LAYARD.

No. 36.

The Secretary to the Treasury to Mr. Hammond.—(*Received June* 30.)

Sir, *Treasury Chambers, Whitehall, June* 29, 1864.

IN reply to Mr. Layard's letter of the 23rd instant, I am commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you that the Paymaster-General has been authorized to pay to the account for naval services the sum of 25*l.*, for entertainment, on board Her Majesty's ship "Shearwater," in May last, of Mr. Jerningham, Her Majesty's Chargé d'Affaires at Lima, and of the gentlemen who accompanied him, on their passage from Callao to the Chincha Islands and back.

I have, &c.
(Signed) GEO. A. HAMILTON.

No. 37.

Mr. Hammond to the Secretary to the Treasury.

Sir, *Foreign Office, December* 17, 1864.

WITH reference to the letter from this office of the 23rd of June last, I am directed by Earl Russell to request that you will inform the Lords Commissioners of Her Majesty's Treasury that the sum due to the Admiralty for the entertainment, on board Her Majesty's ship "Shearwater," of Mr. Jerningham and of the gentlemen who accompanied him, was, by a clerical error, stated to be 25*l.*, instead of 25*l.* 13*s.*, which is the amount actually due.

I am, &c.
(Signed) E. HAMMOND.

No. 38.

The Secretary to the Treasury to Mr. Hammond.—(*Received December* 23.)

Sir, *Treasury Chambers, Whitehall, December* 22, 1864.

IN reply to your letter of the 17th instant, I am commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you that the Paymaster-General has been authorized to pay to the account of naval services the sum of 25*l.* 13*s.*, instead of 25*l.* as formerly advised, for expense of entertainment, on board Her Majesty's ship "Shearwater," of Mr. Jerningham, Her Majesty's Chargé d'Affaires at Lima, and other gentlemen, in May last.

I am, &c.
(Signed) GEO. A. HAMILTON.

No. 39.

The Secretary to the Admiralty to Mr. Hammond.—(*Received December* 10.)

Sir, *Admiralty, December* 7, 1864.

IT appearing from a voucher sent in by the Accountant-General of the Navy that the sum of 40*l.* paid to Lieutenant William Fred. Lee, for entertainment of Count Eulenburg, Prussian Ambassador, and suite, on board Her Majesty's gun-boat "Clown," in October 1861, remains still unsettled, I am commanded by my Lords Commissioners of the Admiralty to request that you will move Earl Russell to cause the amount to be transferred to the credit of naval funds in the hands of the Paymaster-General.

As the information given relative to this passage was very unsatisfactory, Lieutenant Lee was communicated with, and I am to transmit herewith a copy of that officer's letter addressed to the Commander-in-chief in China, giving the best explanation he is able to do on the subject.

I am, &c.
(Signed) C. PAGET.

Inclosure in No. 39.

Lieutenant-Commander Lee to Vice-Admiral Sir A. Kuper.

Sir, *"Slaney," Silver Islands, August* 4, 1864.

AFTER a period of nearly three years I find it difficult to recollect the names of the different members of Count d'Eulenburg's suite; to the best of my recollection they were eight in number, and I embarked them on board the "Clown" at daylight on the 12th of October, 1861, and disembarked them alongside the "Arcona" between the hours of 11 and 12 A.M. on the 13th.

The amount paid by the Paymaster was that laid down by the old regulations for the performance of this service.

I have, &c.
(Signed) WILLM. FREDK. LEE.

No. 40.

Mr. Hammond to the Secretary to the Admiralty.

Sir, *Foreign Office, January* 6, 1865.

IN reply to your letter of the 7th ultimo, I am directed by Earl Russell to request that you will state to the Lords Commissioners of the Admiralty that his Lordship has requested the Board of Treasury to give directions for the sum of 40*l.*, due on account of the entertainment of Count Eulenburg and his suite on board Her Majesty's ship "Clown," to be transferred to the credit of naval services with Her Majesty's Paymaster-General.

I am, &c.

(Signed) E. HAMMOND.

No. 41.

Mr. Hammond to the Secretary to the Treasury.

Sir, *Foreign Office, January* 6, 1865.

A REPRESENTATION having been received from the Board of Admiralty that the sum of 40*l.* is due to that Department on account of the expenses of the entertainment of Count Eulenburg, Prussian Ambassador, and his suite, on board Her Majesty's ship "Clown" in the China Seas, in October 1861, I am directed by Earl Russell to request that you will move the Lords Commissioners of Her Majesty's Treasury to give directions for the payment of this amount to the credit of the Admiralty with Her Majesty's Paymaster-General.

I am, &c.

(Signed) E. HAMMOND.

No. 42.

The Secretary to the Admiralty to Mr. Hammond.—(*Received December* 14.)

Sir, *Admiralty, December* 13, 1864.

I AM commanded by my Lords Commissioners of the Admiralty to acquaint you, for the information of Earl Russell, that the sum of 14*l.* 14*s.* is due to the officer commanding Her Majesty's ship "Triton," for entertaining M. Wildner, Swedish Consul at Monte Video, for fourteen days in September last; and I am to request that you will move Earl Russell to cause that sum to be paid to naval funds in the hands of the Paymaster-General.

A copy of the order for M. Wildner's embarkation is inclosed.

I am, &c.

(Signed) C. PAGET.

Inclosure in No. 42.

Orders addressed to Lieutenant Napier.

Memo.

THE Swedish Consul, M. Wildner, having requested me to send a vessel to assist the Norwegian barque "Three Brothers" on shore at the Castillos Rocks, it is my direction that you proceed in Her Majesty's ship "Triton," under your command, to endeavour to save the barque. Should you be unsuccessful in getting her off, you will do what you can to save the cargo. M. Wildner being very anxious to accompany you, it is my direction that you receive him on board.

(Signed) J. LOWTHER CROFTON,

Captain and Senior Officer.

To Lieutenant Napier,
Commanding H.M.S. "Triton."

No. 43.

Mr. Layard to the Secretary to the Admiralty.

Sir, *Foreign Office, January* 5, 1865.

I AM directed by Earl Russell to acquaint you, for the information of the Lords Commissioners of the Admiralty, that in compliance with the request contained in your letter of the 13th ultimo, his Lordship has requested the Lords Commissioners of Her Majesty's Treasury to give directions to the Paymaster-General to transfer to the credit of naval services the sum of 14*l.* 14*s.* due to the officer commanding Her Majesty's ship "Triton," for the entertainment of M. Wildner, Swedish Consul at Monte Video, for fourteen days in September last.

I am, &c.
(Signed) A. H. LAYARD.

No. 44.

Mr. Layard to the Secretary to the Treasury.

Sir, *Foreign Office, January* 5, 1865.

THE sum of 14*l.* 14*s.* being due to the Admiralty for the entertainment on board Her Majesty's ship "Triton," of M. Wildner, Swedish Consul at Monte Video, for fourteen days in September last, I am directed by Earl Russell to request that you will move the Lords Commissieners of Her Majesty's Treasury to give directions for the transfer of the amount in question to the credit of naval services in the books of the Paymaster-General, who is stated by the Admiralty to have been provided with the necessary receivable order from that Department.

I am, &c.
(Signed) A. H. LAYARD.

Correspondence respecting Expenses of Passages sanctioned by the Foreign Office, and charged in the Miscellaneous Estimates for the year 1865–66, Class V, pp. 31, 32.

Presented to the House of Commons by Command of Her Majesty. 1865.

LONDON:
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NAVY (FLOGGING AND MARKING).

RETURN to an Order of the Honourable the House of Commons, dated 22 July 1864:—*for*,

RETURNS "of the Number of PERSONS FLOGGED in the NAVY in the Year 1863; specifying the Names of the Ships and their Stations, the Offence, the Sentence, and the Number of Lashes inflicted on each Person; stating whether by Order of Court Martial or of the Commanding Officer:"

"And, of the Number of MEN MARKED during the same Year with the Letter D, or with the Letters B. C."

Admiralty, 9 February 1865.

C. H. PENNELL, Chief Clerk.

RETURN of the Number of PERSONS FLOGGED in the NAVY in the Year 1863; specifying the Names of the Ships, the Offence, the Sentence, and the Number of Lashes inflicted on each Person; stating whether by Order of Court Martial or the Commanding Officer.

SHIPS' NAMES.	Number of Quarterly Returns Received.	Number Flogged.	Number of Lashes Inflicted.	Number of Men liable to Corporal Punishment.	OFFENCES.
Aboukir	4	2	60	133	Smuggling liquor; theft.
Active	4	—	—	29	
Adventure	4	3	114	129	Theft; disobedience of orders; deserting post.
Ajax	4	1	12	248	Insubordination.
Alacrity	3	2	72	83	Insubordination.
Alecto	4	2	53	97	Disobedience of orders; desertion.
Alert	3	1	24	164	Disobedience of orders.
Algerine	4	1	48	30	Insubordination.
Antelope	4	3	144	50	Insubordination.
Archer	3	4	120	153	Disobedience of orders; insubordination; false accusation; theft.
Ardent	3	1	48	144	Insubordination.
Argus	4	—	—	154	
Ariadne	4	3	82	427	Disobedience of orders; drunk on sentry; assault.
Ariel	4	1	36	65	Deserting post.
Asia	4	4	120	1,336	Deserting post; insubordination; disobedience of orders.
Aurora	1	—	—	447	
Bacchante	4	10	324	473	Insubordination; smuggling liquor; disobedience of orders; theft.
Barracks, Sheerness Dockyard.	4	1	12	134	Drunkenness of boys.
Barracouta	4	1	24	156	Theft.
Barrosa	4	8	250	235	Insubordination; theft; dirtiness of boys; smuggling liquor.
Black Prince	4	8	312	655	Theft; disobedience of orders.
Blenheim	4	1	48	330	Insubordination.
Bloodhound	3	1	24	37	Theft.
Boscawen Training ship for boys.	4	12	276	460	Theft; desertion; indecent conduct.
Bouncer	4	1	36	35	Theft.
Brilliant Training ship for Naval Reserve.	4	—	—	23	
Brisk	3	—	—	182	
Britannia	4	4	78	220	Insubordination; desertion; disobedience of orders.
Bustard	4	—	—	36	
Buzzard	4	3	108	154	Insubordination; theft.
Cadmus	2	2	60	217	Drunk on sentry; insubordination.
Cambridge	4	—	—	527	

SHIPS' NAMES.	Number of Quarterly Returns Received.	Number Flogged.	Number of Lashes Inflicted.	Number of Men liable to Corporal Punishment.	OFFENCES.
Cameleon	4	13	456	126	Deserting post; disobedience of orders; desertion (of these, 11 were punished for desertion, by sentence of Court Martial).
Canopus	3	3	102	253	Insubordination; desertion.
Caradoc	4	3	108	67	Insubordination; false accusation.
Castor Training ship for Naval Reserve.	4	—	—	51	
Centaur	4	6	192	140	Disobedience of orders; indecent conduct; desertion; deserting post; smuggling liquor.
Challenger	4	2	48	241	Disobedience of orders; insubordination.
Chanticleer	4	2	96	158	Disobedience of orders.
Charybdis	3	4	120	167	Smuggling liquor; insubordination.
Clio	3	6	230	264	Disobedience of orders; insubordination.
Clown	4	—	—	34	
Cockatrice	4	1	36	31	Deserting post.
Cockchafer	4	1	36	30	Insubordination.
Colossus	4	—	—	305	
Columbine	2	3	96	106	Insubordination.
Conqueror	1	—	—	441	
Coquette	4	2	72	73	Theft; insubordination.
Cormorant	4	3	132	76	Insubordination; disobedience of orders.
Cornwallis	4	—	—	284	
Coromandel	3	2	84	53	Desertion.
Cossack	3	1	36	237	Theft.
Cumberland	4	1	24	790	Desertion.
Curaçoa	3	3	132	317	Desertion; deserting post; insubordination.
Curlew	4	—	—	81	
Cygnet	4	1	34	67	Assaults.
Dædalus Training ship for Naval Reserve.	4	—	—	23	
Dart	4	7	282	61	Insubordination; drunk on sentry.
Dasher	4	3	66	115	Theft; desertion.
Dauntless	4	—	—	160	
Dee	2	—	—	54	
Defence	4	5	146	106	Insubordination; desertion; disobedience of orders.
Desperate	4	3	96	76	Desertion; disobedience of orders.
Devastation	4	4	192	155	Smuggling liquor; disobedience of orders.
Doterel	4	—	—	29	
Dromedary	4	—	—	52	
Duke of Wellington	3	—	—	539	
Eagle Training ship for Naval Reserve.	4	—	—	23	
Eclipse	4	—	—	75	
Edgar	4	17	570	694	Insubordination; desertion; disobedience of orders; theft; dirtiness of boys.
Edinburgh	4	—	—	254	
Egmont	4	2	60	90	Insubordination; theft.
Emerald	4	3	102	466	Insubordination; theft.
Enchantress	2	—	—	36	
Encounter	3	4	168	168	Desertion; insubordination.
Esk	3	3	72	209	Insubordination; theft.
Espoir	4	2	72	60	Insubordination; theft.
Euryalus	4	13	510	510	Disgusting language; insubordination; theft; disobedience of orders; deserting post.
Excellent	4	10	234	768	Desertion; theft; insubordination; disgusting language.
Falcon	1	—	—	178	
Fawn	1	—	—	152	
Firebrand	2	1	24	159	Disobedience of orders.
Firefly	4	2	54	75	Smuggling liquor; desertion.
Fisgard	4	1	24	376	Theft.
Flamer	4	—	—	30	
Formidable	4	9	255	485	Insubordination; disobedience of orders.

SHIPS' NAMES.	Number of Quarterly Returns Received.	Number Flogged.	Number of Lashes Inflicted.	Number of Men liable to Corporal Punishment.	OFFENCES.
Forte	4	4	156	440	Theft; disobedience of orders; insubordination; smuggling liquor.
Forward	4	—	—	23	
Fox	4	—	—	82	
Foxhound	4	4	156	71	Indecent conduct; desertion; theft.
Galatea	4	7	240	454	Drunkenness of boys; disobedience of orders; assaults; theft.
Geyser	4	1	36	153	Insubordination.
Gibraltar	1	4	102	826	Theft.
Gorgon	4	3	96	160	Insubordination.
Grappler	4	1	48	32	Desertion.
Grasshopper	4	1	30	30	Desertion.
Greyhound	4	4	167	162	Insubordination; theft; false accusation.
Griffon	4	—	—	56	
Handy	1	—	—	6	
Hannibal	2	—	—	808	
Hardy	4	—	—	30	
Harrier	4	8	348	136	Desertion; theft; smuggling liquor; insubordination; deserting post.
Hastings	4	1	36	176	Insubordination.
Haughty	4	—	—	39	
Havock	4	6	252	34	Insubordination; indecent conduct.
Hawke	4	—	—	406	
Hecate	4	—	—	98	
Hesper	4	2	48	65	Insubordination; disobedience of orders.
Hibernia	4	—	—	200	
Himalaya	4	4	120	195	Desertion; theft.
Hogue	4	2	96	301	Insubordination.
Hornet	4	2	72	142	Theft; insubordination.
Hydra	1	—	—	93	
Icarus	4	2	72	112	Disobedience of orders; insubordination.
Immortalité	4	4	168	452	Drunkenness of boys; insubordination; desertion; disobedience of orders.
Impérieuse	1	2	78	498	Insubordination; theft.
Implacable Training Ship for boys.	4	13	270	456	Desertion; insubordination; theft; drunkenness of boys.
Impregnable	4	14	250	774	Theft; disobedience of orders; desertion; dirtiness of boys; indecent conduct.
Indus	4	2	48	1,153	False accusation.
Industry	4	—	—	50	
Insolent	4	—	—	39	
Investigator	4	1	48	25	Insubordination.
Jackal	4	—	—	50	
Janus	4	1	36	34	Disobedience of orders.
Jaseur	3	6	234	59	Disobedience of orders; dirtiness of boys; insubordination.
Jason	4	2	84	225	Assaults; insubordination.
Kestrel	4	2	84	34	Smuggling liquor; disobedience of orders.
Landrail	4	5	174	54	Smuggling liquor; insubordination; deserting post; theft.
Leander	3	2	96	512	Disobedience of orders; insubordination.
Lee	2	—	—	50	
Leopard	4	2	84	272	Disobedience of orders; theft.
Leven	4	1	48	43	Theft.
Liffey	4	13	359	494	Insubordination; desertion; smuggling liquor; deserting post.
Lily	4	3	126	90	Insubordination.
Liverpool	3	—	—	475	

SHIPS' NAMES.	Number of Quarterly Returns Received.	Number Flogged.	Number of Lashes Inflicted.	Number of Men liable to Corporal Punishment.	OFFENCES.
London - - -	1	—	—	798	
Lyra - - - -	1	—	—	68	
Madagascar - -	2	5	204	44	Insubordination; disobedience of orders; smuggling liquor.
Magicienne - -	4	2	72	211	Desertion; insubordination.
Majestic - - -	4	8	300	307	Insubordination; theft; desertion.
Malacca - - -	4	4	156	193	Insubordination; disobedience of orders; deserting post.
Manilla - - -	4	3	108	40	Drunkenness of boys; disobedience of orders; smuggling liquor.
Marlborough - -	4	6	228	1,061	Theft; insubordination; disobedience of orders.
Mars - - -	1	1	23	619	Insubordination.
Meander - - -	4	—	—	137	
Medea - - -	4	2	60	125	Disobedience of orders; theft.
Medina - - -	4	—	—	72	
Medusa - - -	4	—	—	56	
Meeanee - - -	4	21	582	590	Insubordination; theft; disobedience of orders; deserting post; absence without leave of boys; dirtiness of boys; smuggling liquor.
Megæra - - -	4	2	60	139	Insubordination; theft.
Melpomene - -	1	1	48	474	Disobedience of orders.
Miranda - - -	4	6	252	153	Desertion; smuggling liquor; theft; deserting post.
Mullet - - -	4	1	48	51	Disobedience of orders.
Mutine - - -	4	2	72	168	Drunkenness of boys; insubordination.
Naiad - - -	4	—	—	14	
Narcissus - - -	4	6	228	512	Insubordination; disobedience of orders; theft; indecent conduct.
Nereus - - -	4	—	—	36	
Nile - - - -	4	7	324	736	Desertion; theft; indecent conduct; insubordination.
Nimble - - -	4	—	—	57	
Odin - - -	3	9	330	216	Insubordination; theft; disobedience of orders.
Orestes - - -	4	1	30	223	Deserting post.
Orlando - - -	4	10	264	549	Insubordination; disobedience of orders; smuggling liquor; deserting post; making away with clothes; theft; dirtiness of boys.
Orontes - - -	3	1	48	186	Theft.
Osborne - - -	4	—	—	73	
Osprey - - -	4	4	144	74	Desertion; disobedience of orders.
Pandora - - -	3	1	36	68	Insubordination.
Pantaloon - - -	4	4	180	105	Insubordination; theft; desertion; deserting post.
Pearl - - -	4	2	72	211	Insubordination.
Pelican - - -	4	4	144	158	Theft; insubordination; smuggling liquor.
Pelorus - - -	1	1	36	240	Insubordination.
Pembroke - - -	4	—	—	238	
Penguin - - -	4	5	163	66	Smuggling liquor; indecent conduct; insubordination; theft.
Perseus - - -	4	6	192	153	Insubordination; disobedience of orders; deserting post; theft.
Petrel - - -	4	10	396	107	Insubordination; disobedience of orders; desertion; indecent conduct; theft.
Phæton - - -	4	6	168	418	Disobedience of orders; insubordination.
Phœbe - - -	4	18	642	516	Disgusting language; disobedience of orders; theft; insubordination; deserting post.
Philomel - - -	4	3	132	64	Insubordination; assaults.
Pigmy - - -	4	—	—	22	
Pioneer - - -	3	2	96	82	Desertion; smuggling liquor.
Plover - - -	4	4	146	54	Theft; disobedience of orders; desertion.
President - - - Training ship for Naval Reserve.	4	—	—	41	
Princess Charlotte -	4	—	—	213	
Procris - - -	4	—	—	25	
Psyche - - -	4	—	—	55	
Pylades - - -	4	5	208	212	Insubordination; disobedience of orders; theft; indecent conduct.

SHIPS' NAMES.	Number of Quarterly Returns Received.	Number Flogged.	Number of Lashes Inflicted.	Number of Men liable to Corporal Punishment.	OFFENCES.
Queen	4	10	408	681	Theft; indecent conduct; insubordination; smuggling liquor.
Racehorse	4	3	144	84	Insubordination; desertion.
Racoon	4	8	300	260	Disobedience of orders; dirtiness of boys; theft.
Ranger	4	—	—	47	
Rapid	4	1	36	108	Disgusting language.
Rattler	4	—	—	138	
Rattlesnake	4	4	138	240	Theft; assaults; insubordination.
Renard	2	—	—	78	
Resistance	4	11	408	480	Disobedience of orders; desertion; theft; insubordination; dirtiness of boys.
Revenge	4	12	456	725	Insubordination; desertion; skulking; theft; disobedience of orders; false accusation.
Rhadamanthus	2	—	—	56	
Rifleman	4	3	96	64	Theft; insubordination; disobedience of orders.
Rinaldo	4	7	276	152	Drunk on sentry; smuggling liquor; assaults; desertion; insubordination.
Ringdove	4	14	660	66	Insubordination; desertion; mutiny. (Of these, eleven were punished for mutiny by sentence of court-martial).
Rosario	4	3	108	98	Deserting post; insubordination; theft.
Royal Adelaide	4	3	84	346	Disobedience of orders; theft; desertion.
Royal Oak	3	2	54	540	Theft.
Russell	4	—	—	258	
St. George	4	15	576	800	Theft; disobedience of orders; desertion; insubordination; dirtiness of boys; indecent conduct.
St. Vincent Training ship for boys.	4	21	444	510	Desertion; theft; insubordination.
Sanspareil	2	—	—	587	
Satellite	4	—	—	212	
Saturn	4	—	—	100	
Scout	4	3	90	206	Insubordination.
Scylla	1	1	48	239	Desertion.
Seringapatam	4	5	78	97	Insubordination; desertion; disobedience of orders.
Severn	4	5	180	439	Disobedience of orders; insubordination.
Shannon	4	16	590	436	Disobedience of orders; deserting post; insubordination; theft.
Shearwater	4	1	48	111	Insubordination.
Sheldrake	4	1	24	38	Disobedience of orders.
Slaney	4	—	—	41	
Snake	2	—	—	49	
Snipe	2	—	—	54	
Sparrow	3	2	72	59	Drunkenness of boy; smuggling liquor.
Speedwell	1	—	—	54	
Sphinx	3	—	—	148	
Spider	4	—	—	31	
Spiteful	1	1	36	160	Drunk on sentry.
Staunch	4	—	—	34	
Steady	4	—	—	60	
Stromboli	4	3	120	134	Insubordination; deserting post.
Styx	4	2	36	143	Insubordination; desertion.
Supply	4	—	—	45	
Surprise	4	1	48	78	Smuggling liquor.
Sutlej	4	3	96	419	Theft.
Swallow	4	1	24	77	Insubordination.
Tamar	1	—	—	110	
Tartar	4	4	132	237	Disobedience of orders; deserting post.
Terror	4	2	72	225	Insubordination.
Topaze	4	4	150	526	Smuggling liquor; drunkenness of boys.
Torch	4	3	84	58	Making away with clothes; disobedience of orders; insubordination.
Trafalgar	4	5	168	741	Theft; disobedience of orders; insubordination.
Tribune	4	4	180	230	Smuggling liquor; insubordination.
Trident	4	3	36	96	Insubordination.
Trincomalee Training ship for Naval Reserve.	4	—	—	25	
Triton	4	—	—	57	

SHIPS' NAMES.	Number of Quarterly Returns Received.	Number Flogged.	Number of Lashes Inflicted.	Number of Men liable to Corporal Punishment.	OFFENCES.
Valorous	3	2	48	197	Skulking; assaults.
Vesuvius	4	5	129	146	Insubordination; theft; drunkenness of boys; deserting post.
Victoria and Albert	4	—	—	125	
Victory	4	5	144	440	Desertion; disobedience of orders.
Vigilant	4	4	132	90	Insubordination; disobedience of orders.
Vindictive	2	3	132	30	Smuggling liquor.
Virago	4	6	168	142	Theft; deserting post; insubordination.
Vulcan	4	1	36	139	Theft.
Wanderer	4	—	—	78	
Warrior	4	1	42	650	Insubordination.
Wasp	4	1	30	181	Insubordination.
Weazel	4	—	—	25	
Wellesley	4	7	180	521	Theft; desertion; insubordination.
Weser	3	—	—	54	
Winchester Training ship for Naval Reserve.	4	—	—	22	
Wrangler	3	—	—	50	
Wye	4	—	—	51	
Zebra	4	2	72	138	Theft; insubordination.

Total Number of Corporal Punishments	752
Total Number of Lashes Inflicted	25,513
Total Number liable to Corporal Punishment	55,234
Number of Men and Boys flogged pursuant to Sentences of Courts Martial	73
Number of Lashes Inflicted by Sentence of Court Martial	3,210
Highest Number of Lashes Inflicted	48
Lowest Number of Lashes Inflicted	6

Marking with the Letters D, or B. C., is not a punishment that is inflicted in the Royal Navy.

Note.—By the existing Regulations of the Royal Navy, seamen, marines, and boys of the first class are divided into two classes for conduct, first and second; and those in the second class only are liable to corporal punishment; except in case of open mutiny, or by sentence of court martial. All petty officers and leading seamen, and non-commissioned officers of Royal Marines must, so long as they hold those ratings, be in the first class for conduct; but as they are liable to be disrated and placed in the second class for grave misconduct, and may then be corporally punished for further offences, all have been included in the above total of 55,234 as liable to corporal punishment. Of this number, however, only about 6,930 on an average were in the second class for conduct in the year 1863.

NAVY (FLOGGING AND MARKING).

RETURN of the Number of Persons Flogged in the Navy in the Year 1863; specifying the Names of the Ships, the Offence, the Sentence, and the Number of Lashes inflicted on each Person, stating whether by Order of Court Martial or of the Commanding Officer.

(*Mr. Cox.*)

Ordered, by The House of Commons, *to be Printed,*
13 *February* 1865.

Under 1 *oz.*

GREENWICH HOSPITAL.

RETURN to an Order of the Honourable The House of Commons, dated 25 April 1865;—*for*,

PAPER "relating to the Proposed Alterations in the Government of Greenwich Hospital and in the Appropriation of its Income."

Admiralty, 25 April 1865.

C. H. PENNELL, Chief Clerk.

(*Mr. Childers.*)

Ordered, by The House of Commons, *to be Printed*, 25 *April* 1865.

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PAPER "relating to the Proposed Alterations in the Government of Greenwich Hospital and in the Appropriation of its Income."

— No. 1. —

Memorandum by the Duke of *Somerset* on Greenwich Hospital, dated Admiralty, 25 April 1864.

Every additional report on Greenwich Hospital, whether it treats of the constitution of the governing body, or of the internal arrangements of the institution, raises serious doubts whether this grand establishment, with its large endowments, its costly buildings, and its expensive administration, tends at the present time to promote the objects for which it was originally founded by the Royal Author of this generous design.

From the first foundation of the Hospital, and during the greater part of the subsequent century, the funds of the Hospital were the chief source from which provision was made for seamen who by reason of age, wounds, or disabilities, were incapable of maintaining themselves. In more modern times the liberality of Parliament, giving effect to the recommendations of the Crown, and to the generous feelings of the nation, has made a far wiser provision for seamen who have devoted the best years of their lives to the service of their country.

Until the year 1829 a sum was annually voted in the Navy Estimates to make good the deficiency in the funds for defraying the charge of the out-pensions of Greenwich Hospital. This sum usually exceeded a quarter of a million annually.

Since the year 1829 (by the Act 10 Geo. 4, c. 26,) the funds of the Hospital were wholly relieved from the payment of these pensions, and the provision has depended solely on the grant of Parliament.

The sum voted for this year, 1864-65, exclusive of pensions to commissioned officers, amounts to 245,082 *l.*

The Commissioners appointed in the year 1859 to inquire into Greenwich Hospital, stated that the number of residents in the hospital had, of late years, largely decreased, and they ascribed the decrease to the facility with which out-pensions can now be obtained; to the improved scale of out-pensions; to the privileges granted to long-service men of drawing pay and pension together; to the facilities afforded of obtaining other employment; to the inducements offered of acquiring local settlements in some of our numerous colonies; and, lastly, they regret to add, to the unwillingness of many seamen of the most valuable class to enter Greenwich Hospital.

Is the unwillingness of seamen to enter this hospital a subject of regret? Is it not rather a proof that the generosity of Parliament, and the altered circumstances of the country have supplied a better mode of making provisions for our seamen?

The Report of the Commissioners, and the subsequent report of Sir R. Bromley, equally prove that this superb palace, with its long galleries and spacious colonades, must, from the nature of the institution, become intolerably wearisome to men who are not totally incapable of taking part in any occupation or amusement.

The pensioners are necessarily shut out from all the wholesome interests and enjoyments of life; they have no employment, their material wants are satisfied, and they are relieved from every care of providing for their own comfort and subsistence; they pass their days in a state of listless idleness and mental vacuity, until recalled at fixed intervals to their meals or their beds. It is not surprising that old sailors so circumstanced should resort to the ale-house, or to worse places.

 The

The Report of the Commissioners admits that one of the most difficult tasks which those who manage the institution have to deal with, is to find for the pensioners recreation and employment. The suggestions on this subject forcibly illustrate the unsuitableness of such an asylum for seamen who are not as yet confined by physical inability to the walls of an infirmary. A library, it is admitted, would be useless to men who are not given to reading. Sir R. Bromley proposes that "they should hear lectures on homely subjects, and be entertained in the winter evenings with exhibitions of magic lanterns and such like."

These and similar recommendations tend to prove that this institution, as at present administered, does not afford to our old sailors so suitable a relief as that which is granted by Parliament in the form of an out-pension. The pensioners are here withdrawn from the occupations and amusements which belong to men in their class of life; and the artificial substitutes provided in lieu will never reconcile men to the monotonous existence which is inseparable from this large establishment. Greenwich Hospital, as the Commissioners correctly state, has a monastic character, wanting everything that tends to enliven or endear a home.

The situation of the wives of the pensioners is most unsatisfactory, and the remedies proposed again prove the mistaken character of the whole institution. Various modes are suggested for providing suitable lodgings for pensioners' families; either to appropriate a portion of the Hospital to this purpose, or to erect suitable cottages in the neighbourhood of the Hospital, or to improve and adapt for this beneficent object dwelling-houses in the town of Greenwich. The Commissioners recommend that 30,000 *l.* should be immediately expended for these several objects. If, however, model lodging-houses are to be built for the sailors' wives and families, married sailors will thus be lodged in houses quite separate from the Hospital. A question then arises: is Greenwich, where building sites are unusually expensive, the best locality in which to build these model lodging-houses? Is not this suggestion of the Commissioners another proof that this magnificent edifice is far less suited for the residence of old sailors, than a row of brick cottages wherein they might reside with their wives and children?

Another recommendation of the Commissioners is, that a portion of the present fabric should be converted into convenient dwellings for families. This scheme, it is observed, retains the connection of the old Hospital with the benefits of a modern asylum. A large expense would, however, have to be incurred for a very unsatisfactory result. The attempt to subdivide these long corridors into separate residences would not produce comfortable dwellings, and the unavoidable proximity of different families would not tend to harmony, or to that order and regularity which are indispensable for the decent management of a public institution. Here, again, it is impossible to read the Report of the Commissioners, or the evidence which they have collected, without arriving at the conclusion that this noble edifice is totally unsuited to the purposes to which it has been applied.

The treatment of the widows, according to the present system of the institution, is still less satisfactory; they are nominally employed in the hospital as nurses, and to mend linen, &c.; but the work would be done better and cheaper otherwise, and of nursing, as the Commissioners say, they do none.

The evidence here adduced, which could be exemplified by numerous references and citations, sufficiently proves that this great charitable institution supplies very inadequately those wants which the national generosity would desire to meet. Reforms, modifications, and increased expenditure may be advocated and adopted; but the nature of the institution is in itself the great obstacle to the attainment of any satisfactory result.

The Commissioners who inquired into Greenwich Hospital made their report in May 1860. Since that date the Board of Admiralty have adopted many of the recommendations of that Commission. With the view of increasing the comfort of the pensioners and the attractiveness of this asylum, the pocket-money of the pensioners has been raised from 1 *s.* per week to 3 *s.*, 4 *s.*, and 5 *s.* per week, according to the classification and ratings which they held in the Navy. This boon has imposed a charge of nearly 10,000*l.* a year on the funds of the Hospital.

An additional 2*s.* per week has been granted to married pensioners in cases where they do not hold places of profit in the Hospital, for the purpose of aiding them

them in supporting their wives. By this arrangement these men receive money allowances of 5*s*., 6*s*. and 7*s*. a week, in addition to their rations of provisions, to their clothing, washing, and all the comforts of the Hospital. The wives are allowed to share the pensioners' rations in the hall, or take a portion to their homes.

The wives and families of pensioners can obtain medical advice and medicines gratis, by applying to the dispensary of the Hospital.

Widower pensioners with children are allowed to receive an additional 2*s*. per week for their support.

The widows of deceased pensioners are now granted donations, varying from 1*l*. to 4*l*. each, to enable them to proceed from Greenwich to their parish or home.

The pensioners' children's school has a grant of 150*l*. a year from the funds of the Hospital.

An arrangement has been made by which pensioners can obtain six weeks' leave of absence to visit their homes, and receive their pocket-money in advance, as well as the value of their provisions while absent from the Hospital.

This arrangement was adopted in accordance with a suggestion of the Royal Commissioners, and many pensioners have profited by the permission. Where pensioners have friends and relations, in whose vicinity they might find society and occupation, it seems an unwise policy to bring them into an establishment separated from all their natural associations.

The retirement of the nurses or female servants, being the widows of seamen and of marines, has been regulated and improved at a cost of upwards of 1,000*l*. a-year.

By the Act of last Session, 1863, a sum of 5,000*l*. a year is set apart for the purpose of granting donations or gratuities to the widows of men killed or drowned while on service.

With the view of meeting these changes, and of increasing the funds of the hospital, some vacancies in the establishment have not been filled up, and the following reductions have in consequence been made :—

One captain.	One dispenser.
One commander.	One inspector of works.
Four lieutenants.	One clerk.
Two matrons.	

The establishment of the pensioner-servants has also been re-modelled, at a saving of about 1,000*l*. a year.

These additional grants, improved arrangements, and reductions of expense have tended to remove some complaints and to better the condition of the pensioners; but they leave untouched the constitution of the governing body and the principles on which the future management of Greenwich Hospital should be conducted.

The management and administration of the estates, of the funded property, and of the hospital itself, must be considered under the two separate heads of—

Management of the Income.
Administration of the Expenditure.

The income of Greenwich Hospital derived from all sources amounts to above 150,000*l*. per annum. In regard to the management of the income, the Royal Commissioners did not recommend any alteration of the existing system. Sir R. Bromley concurs in this view, observing that an attempt to increase the income of the Hospital would be attended with risk, and that great caution is necessary in disposing of any of the landed property belonging to the Hospital.

It is, indeed, obvious that landed estates scattered over a wide district in the north of England, containing much mineral wealth, should not be hastily disposed of, though it may be desirable, gradually and with due caution, to part with several outlying estates, and to bring the whole property into a condition in which it may be more easily superintended and administered.

The northern estates produce a gross rental of about 50,000*l*. per annum. These estates are under the management of a resident receiver; they are further

subject to the superintending authority of the three Commissioners of Greenwich Hospital.

Three Commissioners for the due superintendence of the northern estates, in addition to the salaries of the receiver and his assistants, constitute a very costly system of management, and there can be little doubt that a more economical and equally efficient system could be introduced.

The Derwentwater Estates were, on the recommendation of the Crown, appropriated by Act of Parliament for the maintenance of Greenwich Hospital. The annual income of the Hospital is further increased by allowances on account of freight, and by an annual grant from the Consolidated Fund. The necessities of a national hospital cannot be conveniently controlled or adjusted according to the produce of a landed estate; a question therefore arises, whether it would not be a better policy to charge on the Consolidated Fund an equitable sum in lieu of the income derived from this property, and to transfer the management of these landed estates to the department which superintends other land revenues now carried to the public account. Whatever decision may be adopted on this subject, it is at all events unnecessary and inconvenient that the management of the property in the north of England should be superintended by officers who are also required to conduct the establishment at Greenwich.

This combination of totally separate duties, requiring very different qualifications, has been the source of many of the difficulties connected with the management of Greenwich Hospital. This statement is confirmed by reference to the past history of the Hospital, which will show that those who have attempted to improve the administration of the Hospital, and also to provide for the safe custody of its revenues, have thought to secure these two objects by the establishment of a double government.

The evidence taken by the Royal Commission, the Memorandum written by Sir Charles Adam, when Governor of the Hospital, the Reports which the Board of Admiralty have received during many years past, all prove that the governing authorities have seldom worked harmoniously together.

Sir R. Bromley appears to consider all improvemants hopeless so long as the double government is allowed to continue.

The first and obvious remedy for this unsatisfactory position of affairs appears to be the separation of the management of the land and of the funded and other property from the management of the Hospital.

If this separation were accomplished, and Greenwich Hospital were restricted to purposes suited to such an establishment, the future management of this institution would present no greater difficulties than the management of Haslar or of Netley, or of any similar institution.

An efficient naval officer, appointed for a limited period, could, with the assistance of a proper staff, easily administer the affairs and regulate the discipline of Greenwich Hospital.

The annual cost of the administration of Haslar, including salaries, wages, taxes, and contingencies, amounts to 14,000 *l.* a year. Haslar can accommodate 1,000 patients. The annual cost of the establishment at Netley, which could contain a still larger number of patients, amounts to about 15,000 *l.* a year.

There is no valid reason for supposing that Greenwich Hospital, if the building were restricted to the purposes of a hospital and infirmary, would require a more expensive establishment than Haslar or Netley.

The portion of Greenwich Hospital which is devoted to purposes of an infirmary and helpless wards, is admitted to be successfully administered. The Royal Commissioners report that in this department the dietary, the dormitories, the dress of the patients, the attention bestowed on their comfort, leave nothing to be reformed. This establishment is, they state, conducted in a manner which is worthy of a great national institution.

This acknowledgment on the part of the Commissioners who examined into all the departments of Greenwich Hospital affords the safest guide for the future. On the one hand, the great body of the pensioners can only obtain the advantages of a residence in this institution by the sacrifice of that perfect freedom, domestic comfort, and social independence, which no Englishman would willingly resign; on the other hand, the helpless and the infirm, who have no relations or friends, find here the judicious care and kindly attention which the bounty of the Royal Foundress of the institution desired to bestow on the wounded or decrepit men who had served in the Rowal Navy. If, then, the establishment

establishment be restricted to this purpose, and any surplus funds are applied to the benefit of men who have served in the Fleet, a remedy will be at once found for all the complaints made against this institution.

The annual expense of the establishment of Greenwich Hospital, exclusive of the school, is stated at the present time, April 1864, to exceed 34,000 *l.* per annum. This is shown in the following account:

	£.	s.	d.
Salaries and allowances to all the officers of the hospital and infirmary	18,859	11	6
Wages to servants, nurses, pensioners' servants, hired labourers, engine drivers, stokers, bakers, brewers, &c.	10,000	–	–
Pensioned nurses	856	–	–
	29,715	11	6
Metropolitan police	1,401	10	–
Rates and taxes	1,154	18	6
	32,272	–	–
Gas	1,040	2	1
Contingencies	1,378	16	10
TOTAL £.	34,690	18	11

Assuming that the cost of the establishment could be reduced to an amount which is found sufficient for Haslar or Netley, a saving would accrue of about 20,000 *l.* per annum.

This, however, would be but a small portion of the saving resulting from the proposed change.

In order to arrive at a general estimate of the plan as suggested, it will be convenient to show the whole cost of the institution with the departments which it is proposed to retain.

Probable Expenditure of Greenwich Hospital under proposed System.

	£.	s.	d.
Establishment, including salaries, wages, taxes, &c.	14,538	–	–
Schools	22,900	–	–
Pensions to widows	5,000	–	–
Work department	9,300	–	–
Clothing, provisions, &c., for 600 infirm and helpless pensioners	21,900	–	–
Sundries	300	–	–
TOTAL	73,938	–	–
Estimated income for 1864–65	153,673	–	–
SURPLUS	79,735	–	–
Or deducting insurance fund £. 2,711			
Alston Moor Mines 7,011			
	9,722	–	–
SURPLUS £.	70,013	–	–

In the above estimate, the number of pensioners to be accommodated in the infirmary is calculated at 600. The number actually received into the infirmary has not for many years exceeded 300; but it would be desirable to provide for those seamen of the Royal Navy who are utterly helpless and without friends, as well as for others who may for a time require hospital treatment.

No reduction is proposed in the expenditure for the schools, which have been lately enlarged and improved in accordance with the recommendation of the Royal Commission.

It is believed, however, that without interfering with these establishments, a surplus income to a considerable amount would, under the proposed change, be available for the relief and support of seamen of the Royal Navy.

This desirable result could only be gradually attained, as it is not proposed to disturb any vested rights, or to remove any of the present occupants of the Hospital. Subject to this reservation, preparation should at once be made for

the separation of the administration of the Hospital from the management of the property.

The future establishment of Greenwich Hospital should be fixed in accordance with the purposes of the institution, and in the meantime no appointments creating new claims for compensation should be made.

The services of Sir R. Bromley would probably be most useful if he were withdrawn altogether from the management of the institution, and employed in auditing the accounts of the estates and other sources of income of Greenwich Hospital.

It seems, however, unnecessary here to enter into a great variety of details, in regard to which no decision could be arrived at, until the general principle above sketched out shall have been approved.

In former years, the out-pensions were supplemental to the relief afforded by the Hospital; in later times the out-pensions constitute the chief source of relief, to which the Hospital is a supplement. In accordance with this altered condition of affairs, it is now proposed to revise the institution, and to re-adjust its management. By these means the revenues of the Hospital will be rendered more serviceable to the general interests of the seamen of the Royal Navy; additions can be made to the out-pensions of deserving men, and to the support of their families; while the establishment at Greenwich will still remain as an infirmary for helpless seamen, and will in time of war afford to all the sailors of the Fleet accommodation similar to that which Netley will offer to the soldiers of the British Army. This is the leading principle of the above suggestions; the change would involve:—

1st. The separation of the management of the property of Greenwich Hospital from the management of the institution.

2d. A review of the property and income of the Hospital, with measures for the security and management of the future revenues arising from all sources.

3d. The restriction of the Hospital to the purposes of an infirmary, with helpless wards attached.

4th. The revision of the establishment of the Hospital in accordance with its future functions, and with such means of expansion as may be found necessary in the event of a maritime war.

5th. The maintenance of the schools of the Hospital with some amendments in the present terms of admission and other details.

For the above objects, an Act of Parliament would be required; but a joint committee of some persons on the part of the Treasury and of the Admiralty should be appointed to report upon the available income, and upon the best mode of administering any surplus funds for the relief and encouragement of seamen who have served in Her Majesty's Fleet, with a due regard to the claims of those persons who have contributed to the revenues of the Hospital, or who may be injuriously affected by the proposed alteration in its management.

Submitted for the consideration of the Board of Admiralty.

(signed) *Somerset.*

— No. 2. —

The Secretary of the Admiralty to the Secretary of the Treasury.

Sir, Admiralty, 28 November 1864.

I am commanded by my Lords Commissioners of the Admiralty to transmit to you herewith, for the information of the Lords Commissioners of the Treasury, a copy of a Minute of this Board, dated the 28th instant, respecting the alterations which it is proposed should be made in the government and administration of Greenwich Hospital, and its revenues; and I am to acquaint you that their Lordships will be glad to receive the concurrence of the Lords of the Treasury in the same, and to request that they will nominate a member of the Committee which my Lords propose to appoint.

I am, &c.

The Secretary of the Treasury. (signed) *C. Paget.*

Minute of the Board of Admiralty, dated 28 November 1864.

My Lords consider it now desirable to take the necessary steps for carrying out the arrangements as to Greenwich Hospital, which were communicated to Parliament during the last Session.

The main features in the proposed reform in the affairs of the Hospital are—

(1.) To abolish the Commission.

(2.) To provide for the government of the Hospital in the same manner as the Naval Hospitals at Portsmouth, &c.

(3.) To restrict the admission to the Hospital to infirm and helpless seamen.

(4.) To apply the consequent saving for the increase of out-pensions, and also in part to additional pensions to the classes of officers who have hitherto been employed at Greenwich.

(5.) To separate the control of the revenues from that of the expenditure of the Hospital, dealing with the latter in the same manner as any other naval charge.

(6.) To provide out of the public securities which now form part of the capital of the Hospital, life annuities for the officers (not being clerks, or pensioners, &c., servants) equal to their present emoluments.

It was also stated that a joint committee from this Department and the Treasury would be appointed to examine into the details of the necessary measure which would be embodied in a Bill.

Since the heads of this scheme were communicated to Parliament, my Lords have considered what, in their opinion, should be the connection between the Hospital estates and the Consolidated Fund.

On the one hand, it appears undesirable that the property of the trust, which has been granted for special purposes in connection with the Navy, should be merged in the general property of the nation; on the other, it is most proper that the entire expenditure on account of the Hospital and out-pensioners should be subject to the review of Parliament.

My Lords, therefore, propose that the administration of the estates of the existing Hospital Commission be vested in an officer, to be called "The Commissioner of Greenwich Hospital Estates."

That this officer be appointed by, and be subject to the instructions of the Admiralty; that it be his duty to control and manage the estates; but that for the purpose of granting leases, or making sales, he be associated with the Secretary of the Admiralty, acting under the directions of this Board.

That no money should pass through his hands, but that the income from the estates and the funded property be paid by the several receivers, or by the Bank of England, to a separate account with the Paymaster General.

That the expenditure on account of the Hospital and the out-pensioners be included in the Navy Estimates, and be defrayed in the first instance from the Consolidated Fund; that an account of such charges be prepared from time to time, and the amount transferred by warrant to the Paymaster General from the Hospital account to the Consolidated Fund.

That any surplus of the fund be invested, under the directions of this Board, so as to increase the capital stock, and that should there be a deficiency in the receipts of any year, it should be made good to the Consolidated Fund out of the capital stock, or from the receipts of a subsequent year.

That the accounts both of income and expenditure be audited by the Commissioners of Audit, and laid before Parliament annually.

My Lords propose that when these arrangements are carried out, Sir Richard M. Bromley be appointed "Commissioner of Greenwich Estates," and that he should receive 300 *l.* a year for this service, without further allowances.

It is also their intention to nominate him as a member of the joint committee, over which Mr. Childers will preside, and they would invite the Treasury to name another member.

It would be the duty of the Committee specially to inquire into and report upon the following questions:—

(1.) What should be the future charge for the Hospital, including the provision for annuities to the present officers; and what saving will be applicable to additional out-pensions and service pensions?

(2.) What the rates of those pensions should be, so as to leave not less than the present average annual balance for accumulation.

My Lords propose also that the present appropriation of freight received on treasure between the commanding officer of the carrying ship, the flag officer, and Greenwich Hospital, be abolished, and that such receipts be applied in a manner more beneficial to the Navy.

They will bring forward a scheme for this purpose; but meanwhile the Committee would be instructed to take into account this deduction from the average funds of the Hospital.

(signed) *C. Paget.*

— No. 3. —

The Secretary of the Treasury to the Secretary of the Admiralty.

My Lord, Treasury Chambers, 12 December 1864.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lords Commissioners of the Admiralty, that my Lords assent generally to the sketch in the Minute of the Board of Admiralty of the 26th ultimo, copy of which was enclosed in your letter of the 28th ultimo, as the foundation of a Bill to be submitted to Parliament for the government of Greenwich Hospital; but only upon the distinct understanding on their Lordships' part, that it is not intended to throw any charge upon the public, arising out of the proposed reduction in the number of the inmates of the Hospital or otherwise, which will not be fully covered by receipts from the funds of the Hospital.

Their Lordships concur in the suggestion for the appointment of a Committee to consider the financial arrangements and details of the measure, and they nominate their Assistant Secretary, Mr. G. A. Hamilton, as the member of it, to represent their Department. It must, however, be understood that they reserve their opinion on the several points referred to in the Minute of the Board of Admiralty until they shall have before them the Report of the Committee; and that in assenting to the appointment of a Treasury officer to serve upon it, they do not delegate to him the function of conveying the Treasury sanction to arrangements which can only be fully considered when presented in a complete shape in the Committee's Report.

I am, &c.

(signed) *G. A. Hamilton.*

— No. 4. —

REPORT of Committee appointed to inquire into the proposed Alterations in the Government and Financial Arrangements of the Hospital.

Admiralty, 23 February 1865.

1. HAVING been appointed a Committee under an Admiralty Board Minute, dated December 5, 1864, concurred in by a Treasury letter of the 12th of the same month, we have to report that we proceeded to consider the financial arrangements and the details of a measure to be submitted to Parliament for the future Government of Greenwich Hospital.

2. The main features of the proposed reform in the affairs of the Hospital are stated in the Minute to be—

(1.) To abolish the Commission.

(2.) To provide for the government of the Hospital in the same manner as the Naval Hospitals at Portsmouth, &c.

(3.) To restrict the admissions to the Hospital to infirm and helpless seamen.

(4.) To apply the consequent saving to the increase of out-pensions, and also in part to additional pensions to the classes of officers who have hitherto been employed at Greenwich.

(5.) To separate the control of the revenues from that of the expenditure of the Hospital, dealing with the latter in the same manner as any other naval charge.

(6.) To provide, out of the public securities which now form part of the capital stock of the Hospital, life annuities for the officers (not being clerks or pensioners, &c., servants), equal to their present emoluments.

3. We have also been required by the Minute specially to inquire into and report—

(1.) What should be the future charge for the Hospital, including the provision for annuities to the present officers, and what saving would be applicable to additional out-pensions and service pensions; and (2) what should be the rates of these pensions, so as to leave not less than the present average annual balance for accumulation.

4. We have, in the first instance, considered in what manner the trust should be maintained, so as to carry out the object of the Admiralty Minute, which contemplated that the paid Commissioner should for certain purposes be associated with the Secretary to the Admiralty. We are of opinion that the future Commission should consist of three members; one paid, the two other, who should be unpaid, being the Paymaster General and the First Secretary of the Admiralty for the time being; and that all acts should require the signature of two of the Commissioners.

5. The functions of the Commission would be confined to the collection of the revenues and the administration of the estates of the Institution. Care should be taken, in framing the Act, to express what is stated in the Admiralty Minute, that the property of the trust, which has been granted for special purposes in connection with the Navy, should not be merged in the general property of the nation.

6. Questions requiring consideration, but beyond our present purpose to define, may arise in preparing the Bill, such as the appointment of receivers, ancient fines and services, granting leases, purchase, sale, or exchange of land, investments on mortgage, granting land for sites, building churches, chapels, schools, &c., and various other matters referred to in the Act of 1829. All powers for these purposes should be vested in the Commissioners, subject to the general supervision of the Lords Commissioners of the Admiralty, whose approval of every appointment, grant, sale, lease, &c., should be requisite.

7. The separation of the control of the revenues from that of the expenditure of the Hospital being provided for, it will be necessary, when the Act has been

obtained, to omit from any future patent appointing Commissioners all reference to the contracts and expenditure relative to the support and maintenance of the inmates of the Hospital and schools.

8. It may, however, be necessary hereafter to prepare specific instructions to be issued by the Lords of the Admiralty, for the guidance of the Commissioners, in addition to such general powers as may be contained in their patents of appointment.

9. We now proceed to report what, in our opinion, should be the future charge for the Hospital; the loss of income arising from purchasing annuities for the present officers and others; and what saving will be applicable to additional out-pensions and service pensions—stating at what rates these pensions should be granted.

10. The income of Greenwich Hospital may be taken as follows:—

	£.
Net produce of the Northern Estates - - - - - -	38,000
Ditto of rents at Greenwich - - - - - - -	3,500
Interest on funded and personal property, including interest only on Insurance and Alston Mines Funds - - - -	87,500
Casual receipts - - - - - - - - - -	1,500
£.	130,500
Grant from Consolidated Fund under Act 4 & 5 Will. 4, cap. 34 - - - - - - - - - - -	20,000
25 per cent. on Freight of Treasure, under Royal Proclamation, 1819 - - - - - - - - - - -	3,500
TOTAL - - - £.	154,000

11. From this sum we are directed, under the Admiralty Minute, to abate 3,500 *l.*, the appropriation of freight received on treasure, it being intended, as stated, to apply such receipts in a manner more beneficial to the Navy.

12. A further deduction must be made of about 5,500 *l.*, being the loss of interest on, say, 180,000 *l.* Consols, which we estsmate will be required to make provision, as directed in the Admiralty Minute, for annuities to the present officers, as well as all others now receiving pensions, or allowances of that character, out of the funds of Greenwich Hospital. This calculation is founded on the supposition that annuities may be purchased at the Annuity Office for all officers now employed, including the three Commissioners, at the ordinary rates. It may, however, be open to consideration, whether some of the more active officers may not continue to be employed in the public service, in which cases the purchase of the annuities may be deferred, or their payment suspended. We have also included in the above estimate provision for annuities, under special circumstances, to some of the clerks, who, however, could not strictly claim them under the terms of the Admiralty Minute.

13. This will leave a net income of, say, 145,000 *l.*

14. The future charge for the Infirmary and Hospital, based upon its government in the same manner as the Naval Hospital at Portsmouth (Haslar), we estimate at 45,000 *l.*, to include the pay of officers, the wages, provisions, and clothing of nurses and attendants, the provisioning, clothing, and pocket money of 600 infirm and helpless pensioners, to which number it is purposed to reduce the inmates.

15. The charge for supporting the Greenwich School, of 800 boys, sons of seamen and mariners (in respect of which no charge appears to be contemplated), we assume to be 23,000 *l.*, that being about the present annual cost.

16. The cost (under the Works' Department) for repairs of buildings, &c., at Greenwich, with the pay of a "Clerk of the Works," is included in the sum of 45,000 *l.*, for the charge of the Hospital.

(No. 1.)

17. We attach an abstract, showing the details of these charges.

18. The aggregate cost, therefore, of the future establishments at Greenwich, we estimate at 68,000 *l.*, which it is proposed to provide for in the Navy Estimates, in

in the same manner as the expense of Chelsea Hospital is provided for in the Army Estimates. The actual cost, however, will be repaid to the Exchequer out of Greenwich Hospital funds.

19. We next proceed to consider the question of Additional Out-Pensions of Greenwich Hospital, also to be provided for in the Navy Estimates, and, in like manner, repaid to the Exchequer out of the revenues of the Greenwich Hospital property.

20. With reference to officers, the scheme we recommend for adopting is, ultimately, to grant to 10 additional flag officers to be placed on the A List, 150 *l.* a year each, which, when the list is full, will cost annually 1,500 *l.* Six only of these should be added at present, and the remaining four as vacancies occur among the four flag officers of Greenwich Hospital.

21. The cost of the half-pay of the six officers mentioned should become a charge on the Greenwich Hospital funds. This we estimate at 3,000 *l.*

22. It will be seen, by a subsequent part of this Report, that we propose to spread this addition over three years, two officers being added in each year.

23. We likewise propose that the number of existing out-pensions of Greenwich Hospital should be increased in the following manner, viz. :—

			A-year each.
6 Captains,	from 10 (as at present)	to 16, at 80 *l.* - - -	(480 *l.*)
9 Commanders,	„ 15 „	to 24, at 65 *l.* - - -	(585 *l.*)
30 Lieutenants,	„ 50 „	to 80, at 50 *l.* - - -	(1,500 *l.*)
9 Masters,	„ 15 „	to 24, at 50 *l.* - - -	(450 *l.*)

and to add thereto, in consequence of the abolition of certain offices at Greenwich Hospital to which the classes are eligible—

15 Paymasters at 50 *l.* a-year each (750 *l.*); and
9 Warrant Officers at 25 *l.* a-year each (225 *l.*).

24. The total cost of these 78 additional pensions will be 3,990 *l.*

25. We now proceed to consider the amount of extra "Greenwich" pension on account of age to be granted to pensioners already in the receipt of out-pensions, or to those in-pensioners of Greenwich Hospital who may prefer to leave the Institution and reclaim their ordinary out-pensions, which, in accordance with the rules of the service, they relinquished on entry.

26. In fixing the limit of age at which the extra pension is to commence, great care is necessary to prevent its operating as an inducement to the best seamen of the fleet to leave the service. It also appears necessary to fix a certain period for men to have been on the ordinary pension "for service" before being granted the additional pension from the funds of Greenwich Hospital on account of age.

27. It will be equally necessary to limit the number of extra pensions to be granted, otherwise the time might arrive when more claims would be made on the funds of Greenwich Hospital than its revenue could satisfy.

28. Having these considerations in mind, we are of opinion that no extra pension should be granted to any man who is below the age of 55 years, and who shall not have been in receipt of his ordinary pension for a period of at least five years.

29. From Returns laid before us from the Out-Pension Department of the War Office, we estimate that at present there are about 4,317 seamen and marines over 55 years of age who have been for five years in receipt of the ordinary out-pensions. Of these, 1,390 are over 70 years of age. (No. 2.)

30. To these must be added the numbers who may at once leave the Hospital accepting the increased out-pension; or who in future will prefer the latter to admission to the Hospital.

31. Allowing a fair margin, we think that provision should be made for 5,000 extra pensions; and we are of opinion that that number should be the maximum granted.

32. Two modes have suggested themselves to us of dealing with the scale of extra pensions to be awarded; one by an allowance of 6*d.* a day, or 9 *l.* 4 *s.* a year, to all pensioners on reaching the age of 55 years, who may have been on pension for five years; the other by an allowance of 5 *d.* a day or 7 *l.* 12 *s.* a year, at 55 years of age and after five years on pension; to be increased at the age of 70 years and after 10 years on pension, to 9 *d.* a day, or 13 *l.* 12 *s.* a year.

33. The cost of the former plan, in which the extra pension would continue uniform throughout life, will be 46,000 *l.*; that of the latter, assuming the number of pensioners above the age of 70 years to be about one-third of the whole, will amount to 48,000 *l.*, or an additional sum of 2,000 *l.* a year.

34. On the whole, although much may be said in favour of the single rate of 6 *d.* a day, there are advantages in the latter plan, as affording to the seamen, as the infirmities and wants of age increase, some additional means of mitigating the one and of meeting the other.

35. We have therefore made our calculations on the assumption that at the age of 55 an extra pension of 5 *d.*, and at that of 70, an extra pension of 9 *d.* per diem, will be granted, subject to the conditions and limitations already mentioned.

36. We propose that, in granting these extra pensions, preference should be generally given to men over 70 years of age, and afterwards to those who have been longest on the pension list, except in cases of men wounded in the service, and others presenting special claims for consideration.

37. But we submit that this should not be the only charge on the Hospital funds in respect of the out-pensions. For the same reason that the charge for the half-pay of the additional flag officers ought not to fall on the public, we consider that the Hospital funds should bear the charge of the out-pensions of those who, by accepting the extra pension, would leave or be kept out of the Hospital and so cause a diminution in the charge for maintenance. We think this, however, will be fairly met if there were charged on the funds of the Hospital, and credited to the Exchequer, 15 *l.* per head on the difference, in any year, between the average number in the Hospital during that year and 1,400, which may be taken as the number at present supported from the Hospital property. When the number is reduced to 600, this amount would be 12,000 *l.*

38. By the Act 26 & 27 Vict., cap. 67, such sum as may be deemed necessary, not exceeding 5,000 *l.* in any one year, is directed to be set apart for the purpose of paying gratuities, equal to one year's pay of their husbands, to the widows of seamen and marines, who may be killed or drowned in Her Majesty's service. We propose that these gratuities be paid as they become due, and that the requirement to transfer an annual sum to an accumulating fund, be repealed. We consider that the average annual amount of the gratuities will not exceed 1,000 *l.*

39. According to the present calculation the charges on the Greenwich Hospital funds, on the reduction on the number of inmates to 600, will be as follows:—

	£.	£.
For Infirmary and Hospital - - -	45,000	
For Boys' School - - - - -	23,00	
		68,000
10 Flag Officers' Out-pensions - - -	1,500	
Half-pay for 6 of the above - - -	3,000	
78 Officers' Out-pensions - - - -	3,990	
5,000 Seamen, &c. - - - - -	48,000	
Credit to the Exchequer - - - -	12,000	
Widows' Gratuities - - - -	1,000	
		69,490
	£.	137,490

which, deducted from the total estimated income, as before stated, of 145,000 *l.*, leaves for accumulation a surplus of 7,510 *l.* As we have been careful neither to over estimate the income, nor to under estimate the expenditure, we think that this accumulating surplus will be sufficient.

40. But

40. But during the first two years of the new system, we anticipate that the number of men in the Hospital will not be reduced to the 600, for which alone provision is made in the above calculation. To meet this we propose to limit the number of extra out-pensions to seamen, &c., in the first year to 3,000, and in the second to 4,000, the maximum of 5,000 not being reached sooner than in the third.

41. In the same way we recommend that only two of the six additional flag officers' out-pensions, and twenty-six of the additional officers' out-pensions, should be granted the first year, similar additions being made in each of the two following years.

42. The saving upon the ultimate cost anticipated from this arrangement would probably be the—

	First Year. £.	Second Year. £.
Flag Officers' Out-pensions - - - - -	1,000	500
Half-pay - - - - - - - - -	2,000	1,000
Officers' Out-pensions - - - - -	2,660	1,130
Seamen's Out-pensions - - - - say	18,000	9,000
Credit to the Exchequer - - - say	6,000	3,000
Total - - - £.	29,660	14,830

These savings, we consider, would be found sufficient to meet the additional charge on the funds of the Hospital during those years.

43. There is one other subject embodied in the "Greenwich Hospital Act, 1829," to which we venture to direct attention; namely, the livings belonging to the Hospital in the counties of Northumberland and Cumberland. The patronage is vested in the Lords of the Admiralty, and the livings, which are of small value, are bestowed on chaplains of the Navy. It may be worthy of consideration, whether power, agreeably with that granted by a recent Act referring to livings in the gift of the Lord Chancellor, might not be obtained for selling these advowsons. Some provision might thus be made for out-pensions to chaplains of the Navy, on whom the presentations are now bestowed. The funds of Greenwich Hospital, should, in our opinion, be relieved from the expense of repairs incidental to these livings, should they be sold.

44. Numerous questions of detail may arise in the progress of carrying this important change into effect; but we believe that we have fulfilled the instructions conveyed to us, and that if the proposals set forth in our Report be embodied in a Bill to be Brought into Parliament, all subsidiary matters may be disposed of without difficulty, under the general powers vested in the Lords Commissioners of the Admiralty.

45. Although not strictly within the specified limits of our inquiries, we would suggest, whether the Greenwich flag-officers on the A list, on reserved half-pay, should not rise in rank and half-pay in accordance with their seniority. The charge in this respect should, of course, be borne by the Greenwich Hospital funds.

46. As, however, this change may affect general questions connected with the future of the Flag List, we conceive it could only be dealt with after a consideration of the entire subject.

47. We have, in compliance with your instructions, to add, that the space available in Greenwich Hospital for the reception of seamen would, in the event of war, afford room for 2,310 beds.

48. As, under our present proposals, the establishment of the Hospital is calculated for 600 seamen, &c. there would be, on the occurrence of any emergency, additional accommodation for 1,710 men.

(signed) *Hugh C. E. Childers.*
Geo. A. Hamilton.
R. M. Bromley.

Henry Walker,
Secretary.

Enclosures.

(No. 1.)

ABSTRACT of PROPOSED CHARGES for the future Establishment of Greenwich Hospital (based on the Cost of Haslar Hospital) and of Greenwich School:

	£.
1 Captain Superintendent	800
2 Lieutenants (230 *l.* each)	460
2 Inspectors General of Hospital	1,642
2 Deputy - ditto - ditto	1,132
1 Surgeon and Medical Storekeeper	401
4 Assistant Surgeons	785
1 Agent and Steward	450
2 Chaplains (350 *l.* each)	700
6 Clerks (including lodging money)	1,750
£.	8,120
Contingencies—Police, Gas, &c.	3,005
Wages of Nurses, Sick Attendants, &c.	7,800
Works Department, including Salary, &c., of Clerk of Works	6,000
Provisions for 600 Pensioners at 1 *s.* a day each	10,950
Provisions for, say, 100 Nurses and Attendants	1,825
Clothing for the above 700, say at 6 *l.* each	4,200
Pocket Money, &c., for Pensioners	3,100
TOTAL COST of Hospital and Infirmary Establishments at Greenwich £.	45,000
Cost of School Establishment for 800 Boys, as at present	23,000
TOTAL COST at Greenwich £.	68,000

(No. 2.)

RETURN of the AGES of OUT-PENSIONERS, SEAMEN, and MARINES.

AGE.	Less than 5 Years.		5 Years and less than 10.		10 Years and less than 15.		15 Years and more.		TOTAL.
	Less than 10 *d.* a day.	10 *d.* or more.	Less than 10 *d.* a day.	10 *d.* or more.	Less than 10 *d.* a day.	10 *d.* or more.	Less than 10 *d.* a day.	10 *d.* or more.	
Under 45	696	1,554	441	231	214	90	142	127	3,495
45 and under 50	83	783	112	622	77	74	107	162	2,020
50 „ „ 60	60	560	83	892	109	599	225	604	3,132
60 „ „ 70	34	134	32	265	40	211	378	745	1,839
70 and above	28	5	19	19	37	38	567	710	1,423
TOTALS	901	3,036	687	2,029	477	1,012	1,419	2,348	11,909

NOTE.—This Return does not include Pensioners residing in the Colonies.

War Office, 12 November 1864.

— No. 5. —

The Secretary of the Admiralty to the Secretary of the Treasury.

Sir, Admiralty, 28 February 1865.

My Lords Commissioners of the Admiralty having had under their consideration the report of the joint committee appointed to arrange the necessary details for carrying out the proposals as to Greenwich Hospital, as embodied in their Minute of the 5th of December last,—

Their Lordships approve, generally, of the suggestions of the Committee, but they desire to recommend for the consideration of the Lords Commissioners of Her Majesty's Treasury the following modifications of the plan:—

The Committee have based their report on the assumption that the existing Commission is to be abolished, and a fresh Commission apppointed, only one member of which would be paid. The duties of the new Commission would be limited to the supervision of the acts of the present receivers of the estates; and my Lords had contemplated that Sir R. M. Bromley, one of the present Commissioners, might receive the appointment of the paid Commissioner.

As no money would pass through the hands of the new Commission, and no expenditure would be controlled by them, my Lords had considered that 300 *l.* per annum would be a sufficient salary for the paid Commissioner, one or more of the present officers of the Hospital being retained for clerical duties.

As the scheme of the joint Committee provides for life annuities being granted to all the present Commissioners and their officers, the retention of Sir Richard Bromley with the necessary clerical assistance would not have involved any charge in excess of their estimate.

But my Lords have some doubt whether, considering Sir R. Bromley's state of health, it would be advisable to carry out an arrangement, one of the main objects of which was to retain permanently his services in connection with the Hospital.

My Lords, therefore, on further consideration, incline to the opinion that, instead of appointing a new Commission, it would be desirable to constitute some existing department (conversant with the management of landed property) trustees, in connection with the Admiralty, of these estates; and it has appeared to my Lords that the Commissioners of Her Majesty's Woods and Forests might with propriety be entrusted with this duty. But it would be necessary, if this course were adopted, that provision should be distinctly made by Act of Parliament for keeping the property of the Hospital entirely separate from the property of the Crown; and my Lords think it desirable that all appointments, grants, sales, leases, &c. should be submitted for the approval of this Board, under regulations similar to those which now govern the acts of the Commissioners.

Some allowance for the management of these estates, the net rental of which, after paying the receiver, &c. is about 41,500 *l.* per annum, should be credited to the Exchequer in the annual settlement of the account, which it is proposed to keep in the Paymaster General's Office; and 1,000 *l.* per annum would probably be ample for this purpose.

My Lords also propose to make the following alterations in the financial plan submitted by the joint Committee.

1. Not to disturb the present payment to the credit of the Hospital of the proportion of the freight or treasure.

This would add 3,500 *l.* per annum to the Committee's estimate of receipt.

2. Concurring in the proposal to add six, and ultimately 10, to the number of Reserved Flag Officers on the "A" List, my Lords think that the Active List should in that event be reduced by six.

If that reduction be made, it would be unjust to charge the Hospital Funds, as proposed, with the half-pay of those six officers, and thus the estimate of expenditure would be reduced by 3,000 *l.* per annum.

These modifications in the scheme of the Committee would result in an addition

of 5,500 *l.* to the net estimated surplus for accumulation, bringing it to 13,010 *l.* per annum.

I am further directed by their Lordships to forward you herewith a copy of the joint Committee's Report, and to request that, in laying the same before the Lords of the Treasury, you will state that my Lords would wish for their concurrence in this plan, with a view to its being at once brought under the consideration of Parliament.

I am, &c.

The Secretary to the Treasury. (signed) *C. Paget.*

— No. 6. —

THE Secretary of the Treasury to the Secretary of the Admiralty.

Treasury Chambers,

My Lord, 20 March 1865.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 28th ultimo, and have directed me to acquaint you, for the information of the Lords Commissioners of the Admiralty, that there is only one point in the scheme of the Committee upon Greenwich Hospital, as amended by their Lordships, to which my Lords feel any difficulty in recording their assent, viz., the proposal for entrusting the management of the estates belonging to the Hospital to the Commissioners of Woods, &c. My Lords would suggest, as a preferable arrangement, that this duty should be performed by an officer selected for the purpose by the Board of Admiralty. In other respects my Lords concur in the recommendations of the Committee and of their Lordships of the Admiralty. My Lords have only to add, that as it is not intended to retain the services of Sir R. Bromley, it will be necessary to have an understanding as to the manner in which the claims of that gentleman are to be met with reference to the Minute of this Board granting him a special allowance of 1,000 *l.* a year on his retirement from the office of Accountant-General of the Navy, and the proportions of his superannuation allowance, which are to be chargeable upon the Superannuation Vote, and upon the funds of Greenwich Hospital respectively.

I am to request that my Lords may be furnished with the views of their Lordships of the Admiralty on the subject.

I am, &c.

The Secretary of the Admiralty. (signed) *Geo. A. Hamilton.*

GREENWICH HOSPITAL.

PAPER relating to the Proposed Alterations in the Government of Greenwich Hospital and in the Appropriation of its Income.

(*Mr. Childers.*)

Ordered, by The House of Commons, *to be Printed,*
25 *April* 1865.

222.

Under 2 *oz.*

RETURN to an Order of the Honourable The House of Commons, dated 5 May 1865;—*for*.

A RETURN "of all IRON-PLATED SHIPS and BATTERIES, Built, Building, or ordered to be Built, in Tabular form, as follows:—

Name.	No. of Guns.	Tonnage.	Load Displacement in Tons.	Horse Power.	Draught of Water		Length		Breadth		Date when Launched, or probable Time for Launching.
					Forward.	Aft.	Between Perpendiculars.	Of Keel for Tonnage.	Extreme.	For Tonnage.	

Estimated Date of Completion ready for Commissioning.	Hull, whether of Wood or Iron.	Whether wholly Armour-clad or Partially.	If Built on Captain Coles' Cupola Plan or on Mr. Reed's Plan.	First Cost of Vessels now Complete, including fittings.			Estimated First Cost of Vessels Building in Her Majesty's Dockyards.			Remarks.
				Hull, including Fittings.	Engines, including Fittings.	Total.	Hull, exclusive of Fittings.	Engines, exclusive of Fittings.	Total.	

Admiralty, 13 June 1865.

C. H. PENNELL, Chief Clerk.

(*Mr. Laird.*)

Ordered, by The House of Commons, *to be Printed*, 14 *June* 1865.

RETURN RELATING TO IRON-PLATED SHIPS AND BATTERIES - -

NAMES.	No. of Guns.	Tonnage.	Load Displacement in Tons.	Horse Power.	Draught of Water		Length		Breadth		Date when Launched, or Probable Date of Launching.	Estimated Date of Completion ready for Commissioning.
					Forward.	Aft.	Between Perpendicular.	Of Keel for Tonnage.	Extreme.	For Tonnage.		
AFLOAT:					*Ft. in.*	*Ft. in.*	*Ft. in.*	*Ft. in.*	*Ft. in.*	*Ft. in.*		
Black Prince	41	6,109	9,250	1,250	26 3	27 3	380 2	337 7½	58 4	58 4	27 Feb. 1861	Commissioned
Warrior	40	6,109	9,020	1,250	25 10	26 9	380 2	337 7½	58 4	58 4	29 Dec. 1860	ditto
Defence	18	3,720	6,000	600	24 4	25 6	280 0	238 5½	54 2	54 2	24 Apr. 1861	ditto
Resistance	18	3,710	5,979	600	23 6½	26 2	280 0	238 6⅛	54 1	54 1	11 Apr. „	ditto
Achilles	26	6,121	9,525	1,250	25 10	27 2	380 0	338 9	58 3½	58 3½	24 Dec. 1863	ditto
Hector	20	4,089	6,409	800	24 0	25 7	280 2	241 6½	56 5	56 5	26 Sept. 1862	ditto
Valiant	24	4,076	6,364	800	24 2	25 2	280 2	241 6½	56 4	56 4	14 Oct. 1863	7 July 1865
Minotaur	26	6,621	10,230	1,350	25 10	26 10	400 0	354 0⅞	59 3½	59 3½	12 Dec. „	30 June „
Agincourt	26	6,621	10,230	1,350	25 10	26 10	400 0	354 0⅞	59 3½	59 3½	27 Mar. 1865	– Oct. „
Royal Oak	35	4,056	6,400	800	23 10	25 5	273 0	232 8⅛	58 6	57 3	10 Sept. 1862	Commissioned
Prince Consort	31	4,045	6,600	1,000	23 6	26 9	273 1	232 8⅜	58 5	57 2	26 June „	ditto
Caledonia	30	4,125	6,600	1,000	23 6	26 9	273 0	231 3¾	59 2	57 11	24 Oct. „	ditto
Ocean	23	4,047	6,600	1,000	23 6	26 9	273 1	232 9⅝	58 5	57 2	19 Mar. 1863	– June 1865
Royal Alfred	18	4,068	6,502	800	24 1	25 8	273 0	232 8⅝	58 5	57 2	15 Oct. 1864	– Sept. „
Zealous	20	3,716	6,027	800	24 6	26 0	252 0	213 9¼	58 7	57 2	7 Mar. „	Completed
Bellerophon	16	4,270	7,053	1,000	21 0	26 0	300 0	255 3¼	56 1	56 1	26 Apr. 1865	– Oct. 1865
Lord Clyde	24	4,067	7,675	1,000	24 0	26 6	280 0	233 11⅜	58 11	57 2	13 Oct. 1864	– Aug. „
Lord Warden	24	4,080	7,675	1,000	24 0	26 6	280 0	233 9¼	59 0½	57 3½	27 May 1865	– Oct. „
Pallas	6	2,126	3,688	600	18 3	24 3	225 0	187 8	50 0	48 9	14 Mar. „	– Nov. „
Favorite	10	2,094	3,092	400	19 3	22 3	225 0	195 6¾	46 9½	44 10½	5 July 1864	31 Aug. „
Research	4	1,253	1,741	200	12 3	15 3	195 0	168 3⅛	38 6	37 5	15 Aug. 1863	Commissioned
Enterprise	4	993	1,350	160	12 4	15 10	180 0	152 11⅛	36 0½	34 11½	9 Feb. 1864	ditto
Royal Sovereign	5	3,765	5,080	800	21 6	24 11	240 7	201 11⅛	62 2	59 2½	8 Mar. „	ditto
Prince Albert	4	2,511	4,032	500	20 0	20 0	240 0	206 4⅛	48 1	47 10	23 May „	30 Sept. 1865
Scorpion	4	1,857	2,801	350	15 2 estimated.	17 5 estimated.	220 6	191 11⅜	42 4	42 4	4 July 1863	Complete
Wivern	4	1,857	2,801	350	15 2 estimated.	17 5 estimated.	220 6	191 11⅜	42 4	42 4	29 Aug. 1863	– June 1865
BUILDING:												
Northumberland	26	6,621	10,003	1,350	25 5	26 5	400 0	354 0⅞	59 3½	59 3½	– Dec. 1865	– Dec. 1866
Viper	4	737	1,072	160	9 6	10 6	160 0	135 4⅜	32 0	32 0	– Aug. „	– „ 1865
Vixen	4	754	1,121	160	9 9	10 9	160 0	134 10¼	32 5	32 5	– „ „	– „ „
Waterwitch	4	777	1,071	167	10 0	10 0	160 2	142 9½	32 0	32 0	– „ „	– „ „
Penelope	10	2,947	4,292	600	15 9	16 9	260 0	221 7⅜	50 0	50 0	Not begun	Not begun
Hercules	Design not completed; depending on experiments at Shoeburyness.											
FLOATING BATTERIES:												
Erebus	16	1,954	1,825	200	8 9	8 9	186 8½	156 2	48 6	48 6	19 Apr. 1856	
Terror	16	1,971	1,844	200	8 9	8 11	186 3	157 1¼	48 8	48 6¾	26 „ „	
Thunderbolt	16	1,973	1,825	200	8 9	8 9	186 11	157 10	48 5¾	48 5¾	22 „ „	
Etna	16	1,588	1,823	200	9 0	9 0	186 0	157 9⅞	43 11	43 6	5 „ „	
Thunder	14	1,469	1,672	150	8 7	9 3	172 6	146 0	43 11	43 5	17 „ 1855	

* The estimate for "Achilles" was for a hull like "Warrior's." It has since been completely armour-plated up to the main deck; a forecastle has completion of the ship at Gillingham, owing to the want of the necessary dockyard accommodation.

N.B.—In making out this Return as a continuation of that of last Session, the following points must be understood: The estimated expense of all material. The actual expense includes, of course, all charges of every nature. In the accounts of cost in this Return there are several trifling variations

The armament, dimensions, tonnage, &c., of some of the ships in this Return differ from those shown in the last; this arises from heavy guns having cases from alterations and additions completed since the last Return was printed.

The cost of ships not completed is given up to the date of the latest accounts in office.

The first cost of the "Prince Consort" was less than that of her sister ships, partly because the fittings and alterations, which experience at sea

The cost of the "Caledonia" has been also increased by the addition of a poop and forecastle, by a change of armament and rig, by cutting scuttles ventilation of the ship.

It has not been considered necessary to repeat the notes given in the former Return.

Controller's Office, 12 June 1865.

- - - - BUILT, BUILDING, OR ORDERED TO BE BUILT.

Hull, whether of Wood or Iron.	Whether wholly Armour-clad or Partially.	If Built on Captain Coles' Cupola Plan or on Mr. Reed's Plan	First Cost of Vessels now Complete, including Fittings.			Estimated First Cost of Vessels Building in Her Majesty's Dockyards.			REMARKS.
			Hull, including Fittings.	Engines, including Fittings.	Total.	Hull, exclusive of Fittings.	Engines, exclusive of Fittings.	Total.	
			£.	£.	£.	£.	£.	£.	
Iron -	Partially -	No - -	288,911	74,902	363,813	- Built in a private yard.			
ditto -	ditto -	No - -	286,285	74,710	360,995	- - - ditto.			
ditto -	ditto -	No - -	206,783	34,385	241,168	- - - ditto.			
ditto -	ditto -	No - -	213,889	33,785	247,672	- - - ditto.			
ditto -	ditto -	No - -	388,219	69,591	457,810	250,000	71,875	321,875*	
ditto -	ditto -	No - -	242,395	45,753	288,148	- Built in a private yard.			
ditto -	ditto -	No - -	263,258	48,609	311,867	- - - ditto.			
ditto -	Wholly -	No - -	349,322	76,036	425,358	- - - ditto - - -			Not completed.
ditto -	ditto -	No - -	343,547	80,137	423,684	- - - ditto - - -			Not completed.
Wood -	ditto -	No - -	214,080	45,365	259,445	150,000	56,000	206,000	
ditto -	ditto -	No - -	196,423	52,783	249,206	150,000	56,000	206,000	
ditto -	ditto -	No - -	242,375	52,183	294,558	150,000	56,000	206,000	
ditto -	ditto -	No - -	223,898	52,152	276,050	150,000	56,000	206,000	
ditto -	Partially -	No - -	199,152	44,752	243,904	150,000	56,000	206,000	Not completed.
ditto -	ditto -	No - -	180,990	51,146	232,136	127,000	44,000	171,500	
Iron -	ditto -	Mr. Reed's -	134,485	68,100	202,585	212,380	72,500	284,820	Not completed.
Wood -	Wholly -	- ditto -	192,717	41,800	234,517	221,400	57,000	278,400	Not completed.
ditto -	ditto -	- ditto -	115,716	46,900	162,616	221,400	64,000	285,400	Not completed.
ditto -	Partially -	- ditto -	75,754	35,100	110,854	97,745	38,400	136,145	Not completed.
ditto -	ditto -	- ditto -	123,130	23,921	147,051	76,160	20,800	96,960	Not completed.
ditto -	ditto -	- ditto -	64,077	10,364	74,441	56,250	9,350	65,600	
ditto -	ditto -	- ditto -	54,456	8,693	63,149	44,000	8,400	52,400	
ditto -	Wholly -	Captain Coles'	146,236	53,604	199,840	66,000	Engines on board	66,000 Hull.	
Iron -	ditto -	- ditto -	147,776	22,464	170,240	- Built in a private yard -			Not completed.
ditto -	ditto -	- ditto -	The hull and engines were purchased together for one sum		109,746	- - Purchased - -			The difference in the cost of the "Wivern" over that of the "Scorpion" arises from the alterations made in the former at Captain Coles's suggestion. Not completed.
ditto -	ditto -	- ditto -	- - ditto - -		113,760	- - Purchased.			
ditto -	Partially -	No - -	216,259	67,900	284,159	- Building in a private yard.			
ditto -	ditto -	Mr. Reed's -	- - Not complete		- -	- - - ditto.			
Wood and iron.	ditto -	- ditto -	- - - ditto - - -			- - - ditto.			
Iron -	ditto -	No - -	- - - ditto - - -			- - - ditto.			
ditto -	ditto -	Mr. Reed's -	- - - - - -			150,000	42,000	192,000	
Iron -	Wholly -	No -	70,539 Not completed for sea	11,500	82,039	- Built in a private yard.			
ditto -	ditto -	No - -	69,226	11,500	80,726	- - - ditto.			
ditto -	ditto -	No - -	68,630 Not completed for sea	11,600	80,230	- - - ditto.			
Wood -	ditto -	No - -	38,451 Not completed for sea	11,150	49,601	No estimate appears to have been prepared.			
ditto -	ditto -	No - -	49,433	10,343	59,776	- Built in a private yard.			

also been added to the original design; the armament has been entirely changed; and the cost has further been very considerably increased by the

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the earlier designed ships did not include fitting for sea, and in no case does it include the incidental expenses, but only the expense of labour and from those given in the former. They arise from rectifications of the accounts made since that Return was printed.
taken the place of light, from the measured tonnage of the ship as built being given instead of the calculated tonnage from the drawing; and in some

showed to be desirable in this ship, have been carried out upon other ships before they proceeded to sea, and so increased the first cost.
through the armour-plates, by fitting the ship for a flag officer, and by various minor changes connected with the comfort of the crew and with the

Robert Spencer Robinson,
Controller of the Navy.

J. Beeby,
Accountant General.

IRON-PLATED SHIPS AND BATTERIES.

RETURN of all IRON-PLATED SHIPS and BATTERIES, Built, Building, or ordered to be Built.

(*Mr. Laird.*)

Ordered, by The House of Commons, *to be Printed,*
14 *June* 1865.

MALTA DOCK.

PAPERS relating to the Proposed New Dock in the French Creek; and to the Extension of the Great Harbour.

SCHEDULE.

Number.	From whom.	Date.	Page.
1	The Secretary to the Admiralty to the Secretary to the Treasury	14 February 1865	1
2	The Secretary to the Treasury to the Secretary to the Admiralty	16 „ 1865	2
3	Report by Captain Clarke, R. E., Director of Works	8 October 1864	3
4	Memorandum by Controller of Navy	12 „ 1864	5
5	Report of interview with the Chamber of Commerce (Malta)	14 „ 1864	5
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7	Governor Sir J. G. Le Marchant to His Grace the Duke of Somerset, K. G.	14 „ 1864	6
8	His Grace the Duke of Somerset, K. G., to Governor Sir J. G. Le Marchant	15 „ 1864	8
9	Governor Sir J. G. Le Marchant to the Right Honourable Edward Cardwell, M. P.	15 „ 1864	8
10	The Marquis of Hartington to the Under Secretary of State for the Colonies	9 November 1864	9
11	The Marquis of Hartington to the Secretary to the Admiralty	9 „ 1864	9
12	The Director of Works to the Secretary to the Admiralty	2 February 1865	10

Proposed Dock in French Creek, &c., &c.

— No. 1. —

The Secretary to the Admiralty to the Secretary to the Treasury.

Sir, Admiralty, 14 February 1865.

The increase of dock accommodation at Malta, required for vessels of the largest class, has, for some time past, occupied the attention of my Lords Commissioners of the Admiralty.

With a view to obtain suitable sites for this purpose, an agreement was made in 1859 with the local government, under which, on the completion of certain improvements in the Marsa, rendering it available for the mercantile navy, the French Creek now occupied by the latter was to be appropriated to the Royal Navy; and by a subsequent arrangement in 1862, a portion of this extension, and a dock in connection with it, were to have been rendered available for Her Majesty's ships.

In consequence, however, of some misunderstanding as to the intentions of the Imperial Government, and after the debates in Parliament during the last session, and the Report of the Select Committee on Dockyards, my Lords deemed it advisable to make a personal inspection of the harbour, and in October last the Duke of Somerset, Admiral Drummond, and Mr. Childers, accompanied by Rear-Admiral Robinson, the Controller of the Navy, proceeded to Malta, Captain Clarke, the Director of Works, having been instructed to examine the plans and the available sites before the arrival of their Lordships.

His report of the 8th of October was laid before the members of the Board, and after careful inquiry his plan for a site between the Dockyard Creek and the French Creek appeared to be most worthy of their Lordships' favourable consideration. No. 3, page 3.

This plan differed from all those previously laid before the Board. It could be carried into effect without disturbing the occupation by the mercantile community of the French Creek, and therefore did not involve the previous completion of the Marsa works under the agreement of 1859.

It was thus in the power of my Lords either to continue or abandon the additional works contemplated by the subsequent agreement, as might be deemed, on other considerations, most expedient.

No. 4, page 5. No. 7, page 6. No. 7, page 7, and No. 11, page 9. No. 7, page 7.

The plan had the approval of the Controller of the Navy and of the Governor, Sir Gaspard Le Marchant. It was referred to the Commanding Royal Engineer, Lieutenant Colonel Laffin, who was of opinion that it would add to the strength of the fortifications, and that in a military point of view it was unobjectionable. It was submitted also to the Crown Advocate, Sir A. Dingli, who reported that a fair construction being put upon the resolution of 1859, the proposed arrangements would not interfere with or infringe any obligation contracted by Government. The plan was also referred to the Superintendent of the Ports, who reported it to be open to no objection in his department.

No. 7. page 7.

Under this plan the land required belonged principally to the War Department, and the consent to its transfer has been signified to my Lords. The remainder of the land belonged to the Civil Government, who had already agreed to transfer it to the Admiralty.

No. 10, page 9.

Thus the concurrence of all the public departments concerned has been formally obtained, and the necessary communications have been received from the Secretaries of State for War and for the Colonies.

No. 5, page 5. No. 6, page 5.

The Duke of Somerset also received a deputation on behalf of the Maltese Chamber of Commerce, and a second on the part of the elective members of the Council of Government. The result of these interviews was entirely satisfactory.

All the difficulties which had hitherto stood in the way of a settlement of the question having been thus removed, my Lords decided to make preparations for commencing this important work.

They, at the same time, came to the conclusion not to proceed further with the improvements contemplated by the agreement of 1862, except so far as they involved carrying down the walls of the north-west basin to the rock. Without this it had become evident that that work would be insecure, and would entail, at a subsequent period, a greatly increased charge on the revenues of Malta.

The Director of Works was instructed to prepare working plans, drawings, and specifications accordingly, in order that tenders might be invited from the most competent parties for the completion of the work in three years.

He has acted in compliance with these instructions, and tenders for the work may be called for so soon as the consent of the Treasury has been obtained, and the necessary appropriations by Parliament have been made.

His approximate estimate for the works in the French Creek, after allowing for the value of the stone removed, is 120,000*l.*

My Lords have directed that the Estimates under Vote 11 be prepared on this basis, and that the necessary alterations in the total cost of the Marsa extension, as now proposed to be carried out, may be distinctly shown.

I am to request that the sanction of the Lords Commissioners of the Treasury may be given to these arrangements.

I am, &c.

The Secretary to the Treasury. (signed) *C. Paget.*

— No. 2. —

The Secretary to the Treasury to the Secretary to the Admiralty.

My Lord, Treasury Chambers, 16 February 1865.

The Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 14th instant, proposing a plan for increasing the dock accommodation at Malta required for vessels of the largest class; and I am directed by their Lordships to acquaint you, for the information of the Lords Commissioners of the Admiralty, that they concur in the proposed course, and approve of provision being made in the Estimates of the ensuing year for such amount as will be required on account of the total estimate of 120,000 *l.* required for the work, on the understanding that the scheme will be submitted to Parliament in such a shape as will enable it to exercise a judgment on the expediency of obtaining a contract for the execution of the whole work in three years.

I am, &c.

The Secretary of the Admiralty. (signed) *F. Peel.*

— No. 3. —

REPORT by Captain *Clarke*, R. E., Director of Works, to his Grace the Duke of *Somerset*, K. G.

Malta, 8 October 1864.

IN obedience to your Grace's instructions, I have inspected the works in progress at the Marsa, and have visited the French Creek.

The former have been so minutely described in former reports, that I will confine myself here to stating that they are in my opinion well and economically designed, and have hitherto, on the whole, been well executed, though I fear that unless some means of expediting the dredging of the south-west extension are taken, this harbour will not be available for the reception of the mercantile marine by the time stipulated.

Measures having for their object to facilitate the operations of the contractor, and to induce him to deliver over the works complete a year sooner than the time now stated in his contract, will form the subject of a separate submission.

This is the more necessary, as my observations on the French Creek have convinced me that no occupation of its waters could take place until ample provision had been made elsewhere for the reception of the shipping and trade now resorting to it.

In connection with this trade, and deriving their sole means of living from it, is a very large population, who would be most seriously injured by their being prematurely disturbed in their occupations on the French Creek, no preparation having been made for the proper pursuit of their usual means of industry in any other part of the harbour.

It is true this might to some extent be met by granting compensation to those actually removed, and by permitting shipbuilders and others to occupy sites on the Marsa. But this, while it would involve a very heavy outlay, would still fail to reach many that must suffer from a change.

Further, the peculiar industry of the people affected must, if arbitrarily disturbed, take a long period to settle, and would indeed probably be never restored. In addition, the attraction of the other ports in the Mediterranean, from their commerce having called for great public works, must, as it has already done to some extent, draw off considerable numbers of those driven from their ordinary industrial haunts at Malta.

In support of the wishes of their Government, the Maltese mercantile community, in their willingness to supply the wants of the Imperial Navy, have made a great sacrifice in consenting to relinquish the occupation of a port and haven so admirably adapted to their requirements; and have in addition cheerfully submitted to a very large subsidy being taken from their island revenue for the creation of a new harbour, which its own exigencies did not demand.

To interfere with the operations of this trade, or to require from this community a further sacrifice by the forced exodus of the people (now earning their living in connection with, and essential to, its trade) from the French Creek before thorough preparation has been made elsewhere for their reception, would inflict a serious injury on the prosperity of the island; and this would not fail to re act on Imperial interests, as tending to deprive the Royal Navy of the advantage which, in time of war, it would have by its arsenals being situated in a port frequented in peace by merchant shipping seeking to repair and refit.

On the completion of the harbour and wharves at the Marsa, when the trade and industry now flourishing in the French Creek will have to be forced from it to their new sites in the former, it will require from the local government great care and thoughtful foresight in its arrangements for the occupation and appropriation of these sites, so as to mitigate the evils which must more or less attend the sudden transplanting of so many people.

Under the most favourable circumstances, some time must elapse before the interests disturbed ever can assume their present state.

Until, then, the works of the Marsa approach completion, and the spontaneous migration of the occupants of the French Creek has commenced, no occupation of the French Creek for the objects of the navy can take place, nor can its shores be disturbed by the operations incidental to the extension of the Royal Dockyard.

To commence work in the French Creek on the site of any one of the projects hitherto submitted to your Grace, would directly infringe the agreement between the two Governments, and be, I believe, as I have above stated, the source of much injury to many now deriving their means of life from it, whilst it might interfere seriously with the merchant shipping.

These considerations, irrespective of the engagements between the two Governments, have caused me to consider what course could be adopted which would not be attended with the results to which I have alluded.

To delay commencing work so essential to the efficiency of the navy, and to the interests of the empire, might lead to consequences still more necessary to avert.

I have consequently been led to select, for a dry dock, another site in the French Creek which fortunately belonging to the Crown, can be at once occupied, and where the work required can be executed and the dock almost completed without in any way interfering with the trade or occupants of the French Creek.

8th October 1864. This site and a plan of the dock are shown on the accompanying drawing, from which it will be observed that stretching across from the French to the Dockyard Creek, with its entrance in the former, occupying almost throughout its entire length the parade ground below and exterior to the Senglea front, intersecting the ruins of an old outwork, and passing through a weak and valueless curtain; almost the whole of the necessary excavation will be made within public property, and its debris removed through the Dockyard Creek, or stacked in the adjoining ground until it can be used in constructing the deep-water wharves in French Creek. By the time a large portion of this excavation is made and the dock in part built, the French Creek will be in possession of the Admiralty, when the remainder of the work can be completed.

The site I now propose, whilst affording the great advantage of being occupied and the work commenced at once without any violation of the agreement, offers, I have reason to hope, every facility that should be secured; and I think will bear favourable comparison with the sites formerly selected.

Situated on the weather shore, it lies sheltered and protected from heavy gales; it does not take away from the water space of which little can be spared, nor does it reduce the number of moorings, or interfere with the fairway; it will be at all times easy of entry and departure; for its approach no winding of a ship is required, or the removal of any that may be moored.

The head of the dock will be almost within the boundary of the present yard; indeed, will eventually, when the site is levelled, be within its extension, and close to the factories and stores.

Of the cost of this dock I am unable to furnish any accurate estimate.

The heaviest contingent expense will be the very large amount of stone that will have to be removed, a large proportion of which, however, will I trust be found not only useful in constructing the deep-water wharves which will probably form part of the general project for the application of the French Creek to the wants of the Royal Navy, but may be taken for other services or by the public.

On the other hand, no very great extent of cofferdam will be needed, and I venture to anticipate that less will have to be spent in keeping the work clear of water than any of the other schemes would involve.

I believe, consequently, that its cost will not exceed, probably not reach, the estimated amount for the execution of previous designs.

It is always hazardous in works of this nature to express any decided opinion as to what length of time would be taken in constructing them, but as I have reason to hope that difficulties inseparable from the construction of docks either at the head or in the bed of the French Creek, as hitherto proposed, do not attend the one now offered for your Grace's consideration, the period it will require will, as in its cost, be less than that of the other projects.

The dotted outline on the plan under Senglea Bastion affords a favourable site for another dock.

(signed) *And. Clarke*, Capt. R.E.

Chas: Lemon
Capt: R.E.
8th March 1864.

— No. 4. —

MEMORANDUM submitted by the Controller of the Navy to his Grace the Duke of *Somerset*, K.G.

H.M.S. "Enchantress," Malta, 12 October 1864.

IN compliance with your directions, I have consulted with Rear-Admiral Austin, superintendent of Malta Dockyard, as to the site for a dock or docks in the French Creek, proposed by Major Clarke, the director of works.

I also took the opinion of Commander Allen, the master attendant, of Mr. Sturdee, the master shipwright, of Mr. Newby, the boatswain of the yard, and of others whose professional duties in taking ships in and out of dock have made them thoroughly acquainted with the subject.

I found that they were all of opinion that the proposed site was a good one, and that there would be no difficulties whatever in working such a dock or docks, so far as relates to the site, at all times and in all weathers, whenever it would be possible to move a ship at all; that the proposed approach to it was easy and convenient, and that the position chosen appeared to them preferable to any other in the harbour.

Having some knowledge of Malta Harbour, and having carefully considered the proposal myself, I beg leave to add that I entirely concur in the opinion expressed by Rear-Admiral Austin and the other officers of the dockyard.

(signed) *Robt. Spencer Robinson.*

To his Grace the Duke of Somerset.

— No. 5. —

REPORT of Interview with the Chamber of Commerce.

H.M.S. "Enchantress," Malta, 14 October 1864.

MR. ALFRED CHRISTIAN and Mr. M. A. Xerri waited on the Board of Admiralty. They stated, on behalf of the Chamber of Commerce of Malta, the views of the commercial community, and represented that they would be quite ready to meet the wishes of the Admiralty, and withdraw their vessels and business from the French Creek, so soon as the extension of the Marsa, and the dredging of that portion of the harbour to 25 feet depth, should be completed in order to allow accommodation for their shipping. They added that they should be satisfied with this arrangement, and the original proposal to deepen the north-west basin to 12 feet, although a greater depth would be a convenience: and that they did not feel that there existed any necessity for a dock out of the north-west basin, although they should be glad to have any dock that the Admiralty would provide for commercial purposes.

— No. 6. —

REPORT of Interview with certain Members of the Council of Government.

H.M.S. "Enchantres," Malta, 14 October, 1864.

DR. SCIORTINO, Dr. Missud, Dr. Pullicino, and Dr. Torregiani, waited on the Board of Admiralty, on the part of the elected members of the Council of Government of Malta, having seen the second Report of the Committee of the House of Commons on Dockyards, dated 15th July, 1864, and wishing to follow up their letter of September last. They stated that they were anxious to meet the wishes of the Imperial Government to occupy the French Creek more rapidly than the agreement of 1859 stipulated; that, to effect this, they would be prepared to advocate that, if a portion of the Marsa extension were placed at the disposal of the merchant shipping, a corresponding part of the French Creek should be used by the Admiralty; that this, however, must be a matter of written agreement between the two Governments.

They added that the more speedy occupation of the French Creek by the Imperial Government would be facilitated very much, if the local Government would sell or lease the lands on the shores, especially between the magazine and the ship. That, as to the money voted by the agreement of 1862, it should not absolutely revert, but go in aid of the construction of some mercantile dock.

In answer to questions the deputation stated that they had no objection to the agreement of 1859 standing alone; that they admitted that the 10,833 *l.* was applicable to extras under the agreement of 1859; that they deprecated the carrying out of the agreement of 1862, though they admitted that they were bound by it. That they had every confidence in the good faith of the Imperial Government, though they feared that in the joint occupation of the Marsa waters there would be difficulties with the officers of the Imperial Government.

That they thought that any agreement with the object of obtaining an earlier occupation of the French Creek should be postponed until after the election of the new Council.

— No. 7. —

Governor Sir *J. G. Le Marchant* to His Grace the Duke of *Somerset*, K. G.

My Lord Duke, Palace, Valletta, 14 October 1864.

With reference to the interview with which your Grace favoured me on the 12th instant, relative to a proposal for the construction of a first-class naval dock within St. Rafael's bastion, on the site marked green in the accompanying plan, signed Andrew Clarke, Malta, October 8, 1864, I lost no time in communicating with the military authorities, as well as with the several responsible officers of my Government.

The result of that inquiry has been an unanimous opinion that the project as proposed would neither interfere with the defences, injuriously affect any local public interests, or infringe in any way upon any obligation which the Government has contracted with the public or people of Malta.

The property to be occupied is chiefly military property, and, recognising the important Imperial interests involved, and the urgent necessity of increased naval dock accommodation at Malta, I can assure your Grace of my most cordial co-operation in supporting the views of the Admiralty on this question; and I propose, with your Grace's concurrence, to at once communicate through the Secretary of State for the Colonies, with the War Department, with the object of being authorised to hand over without delay to the Admiralty the site in question, for carrying out the measure contemplated.

I have, &c.
(signed) *J. Gaspard Le Marchant*,
Lieut.-General Commanding and Governor.

His Grace the Duke of Somerset, K. G.,
First Lord of the Admiralty, &c. &c.

(Enclosure No. 1.)

The Acting Chief Secretary to Government to the Assistant Military Secretary.

Sir, Chief Secretary's Office, Valletta, 12 October, 1864.

The Lords Commissioners of the Admiralty having proposed the construction of a first-class naval dock near St. Rafael's bastion, on the site marked green on the accompanying Plan A, I am directed by his Excellency the Governor to request the views of the military authorities as to whether in their opinion there are any objections in connection with the defences, or on other grounds, why such project should not be carried into effect.

It is proposed to commence this work at an early date, and in course of construction to commence operations at the head of the dock, removing the material, débris, &c., chiefly through the Dockyard Creek.

I have, &c.,
(signed) *Wilford Brett*,
Acting Chief Secretary to Government.

The Assistant Military Secretary,
&c. &c. &c.

Referred to Commanding Royal Engineer.
By command,
(signed) *Wilford Brett, A.M.S.*

(Enclosure No. 2.)

Governor Sir *J. G. Le Marchant* to the Assistant Military Secretary.

Commanding Royal Engineer's Office,
Malta, 13 October 1864.

Sir,

In returning to you the letter of the Acting Chief Secretary to Government, dated 12th instant, and the accompanying plan showing the site upon which the Lords Commissioners of the Admiralty propose to construct a naval dock communicating with the French Creek, I have the honour to inform you that in my opinion there can be no objection either as regards the defences, or on any other military grounds, why the project should not be carried into effect.

I believe that if the work be designed and executed by the Admiralty engineers, with a due regard to the suggestions of the military authorities, it may be made to add to, instead of diminishing the strength of the fortifications.

I have the honour, therefore, to recommend that his Excellency the Lieutenant-General Commanding should request the Secretary of State for War to authorise the transfer to the naval authorities of the ground upon which they propose to construct the dock.

I shall send a copy of this correspondence to the Inspector-General of Engineers at the War Office, and, in reporting to him, I shall enter more into detail as to the manner in which the Admiralty proposal may affect the fortifications than I think it necessary to do in the present communication.

I have, &c.
(signed) *R. M. Laffan*,
Lt.-Col. Commanding Royal Engineers.

The Assistant Military Secretary,
&c. &c. &c.

I entirely concur with the Commanding Royal Engineer, not only on the importance of the proposed work, but that there are no military grounds why the project should not be carried into effect, and I am prepared to strongly recommend the immediate transfer of the property in question from the Military to the Naval Department for that purpose.

(signed) *J. Gaspard Le Marchant*,
Lieut.-General Commanding the Troops.

Refer back to Chief Secretary.

By command,
(signed) *W. Brett*,
Acting Military Secretary.

Referred to Crown Advocate, whether the proposed arrangement would interfere with or infringe upon any existing obligation contracted by the Government.

(signed) *Wilford Brett*,
Acting Chief Secretary to Government.

---

14 October 1864.

I understand that the proposition is to commence the work in a manner not to touch the stores or other buildings on the shore of the French Creek before about 18 months from this date, and that the débris or other materials from or to the site described in this paper, are, in the meantime, to be transported through the Dockyard Creek. Under such circumstances, a fair construction being put upon the resolution of 1859, I am of opinion that the proposed arrangements would not interfere with or infringe upon any obligation contracted by the Government.

(signed) *A. Dingli*, Crown Advocate.

Refer to the Superintendent of the Ports, whether the proposed arrangement would injuriously affect any existing public interests in the port.

(signed) *Wilford Brett*,
Acting Chief Secretary to Government.

---

14 October 1864.

The scheme, as explained in the plan, and if the above minute of the Crown Advocate be carried out, I do not consider there can be any reason for any objection.

(signed) *W. Hoseason*, Captain, R.N.,
Superintendent of the Ports.

— No. 8. —

His Grace the Duke of *Somerset*, K.G., to Governor Sir *J. G. Le Marchant*.

H.M.S. "Enchantress," Malta Harbour,
Sir, 15 October 1864.

I HAVE the honour to acknowledge the receipt of your Excellency's letter of yesterday's date, informing me that, having communicated with the military authorities and the responsible officers of your Government on the subject of the proposed dock in the French Creek, it was your Excellency's intention to address the War Department, through the Secretary of State for the Colonies, with the object of being authorised to hand over without delay to the Admiralty the site required for carrying out the measure contemplated.

Your Excellency also informs me that, in the unanimous opinion of the officers whom you have consulted, the project would neither interfere with the defences, injuriously affect any local public interests, or infringe in any way upon any obligation which the Government has contracted with the public or people of Malta.

The course which your Excellency proposes to take has my entire concurrence, and I take this opportunity to express to your Excellency my sense of the very cordial assistance which you have afforded me in the settlement of a question of much difficulty and of great importance to the interests of the Navy.

I have, &c.
(signed) *Somerset*.

His Excellency Lieut.-General
Sir J. Gaspard Le Marchant, G.C.M.G., &c. &c.

— No. 9 —

(No. 81.)

Governor Sir *J. G. Le Marchant* to the Right Honourable *Edward Cardwell*, M.P.

Sir, Palace, Valletta, 15 October 1864.

WITH reference to your Despatch, No. 439, of the 27th August, 1864, I have the honour to acquaint you that I considered it undesirable to take any action on it until after the arrival of the Lords Commissioners of the Admiralty.

2. Since their arrival, I have had the advantage of being in communication with his Grace the Duke of Somerset, with the object of ascertaining their Lordships' views.

3. The result of that consultation has been, the proposal for the immediate construction of a first-class naval dock within the St. Raphael bastion, near the margin of the French Creek, on the site marked green in the enclosed plan.

4. This site includes a portion of the fortifications, and is almost exclusively War Office and Naval property, and having consulted with the local military authorities, as well as with the responsible officers of my Government, it is their unanimous opinion that the project itself, as well as the manner in which it is proposed to carry it out, by removing the material, débris, &c., through the "Naval," in place of the "French" Creek, will neither interfere with the defences, injuriously affect any local public interests, or infringe in any way upon any obligation which the Government has contracted with the public or people of Malta.

5. It becomes, however, necessary to request the Secretary of State for War to authorise me to hand over without delay to the Admiralty the site required to carry out this measure, and as indicated in yellow in the enclosed plan.

6. It is to me a source of much gratification to be enabled to submit to you this explanation, which promises to secure the permanent settlement of a question of much difficulty, and of such great importance to Imperial naval interests.

7. I may add that his Grace the Duke of Somerset yesterday received deputations from the Chamber of Commerce, the four opposition elected Members of Council, &c., and courteously listened to their fullest explanations.

I have, &c.
(signed) *J. G. Le Marchant*,
Lieutenant-General Commanding,
and Governor.

The Right Hon. E. Cardwell, M.P.
&c. &c. &c.

N.B.—The Plan alluded to in this Despatch has been sent to the War Office in original.

— No. 10. —

The Marquis of *Hartington* to the Under Secretary of State for the Colonies.

Sir, War Office, 9 November 1864.

I AM directed by the Secretary of State for War to acknowledge the receipt of your letter of 29th ultimo, forwarding a copy of a despatch received from the Governor of Malta relative to the construction of a first-class naval dock at that station, accompanied by a plan whereon is shown the site selected for the purpose by the Lords Commissioners of the Admiralty.

I am to acquaint you in reply, for the information of Mr. Secretary Cardwell, that Lord de Grey approves of the transfer to the naval authorities of the portion of the site required for the dock in question, which is the property of the War Department, and is coloured yellow on the plan.

I am to add that his Lordship has addressed a communication to the Lords Commissioners of the Admiralty, requesting that the engineer charged with the preparation of the project for the work may be instructed to explain the plans to the Commanding Royal Engineer, and to introduce therein any modifications which that officer may suggest, in the interests of the military service, so far as can be done without prejudice to the naval work and objects.

I am to state that the necessary instructions will be issued to the Military officers at Malta on the subject.

I am, &c.

The Under Secretary of State, (signed) *Hartington.*
Colonial Office.

— No. 11. —

The Marquis of *Hartington* to the Secretary to the Admiralty.

Sir, War Office, 9 November 1864.

I AM directed by the Secretary of State for War to acquaint you, for the information of the Lords Commissioners of the Admiralty, that his Lordship has received from the Secretary of State for the Colonies a copy of a despatch from the Governor of Malta, accompanied by a plan, showing the site on which it has been agreed, in consultation with their Lordships, to construct a first-class dock at that station.

The Governor having represented that a portion of the site selected is the property of this department, and that their Lordships are desirous of obtaining immediate possession for the above object, I am to state that Lord de Grey has approved of the transfer of the portion of the site selected, marked yellow on the accompanying plan, which is the property of the War Department, and that he has caused the necessary instructions to be sent to the military officers at Malta on the subject.

I am, however, to signify his Lordship's request that the engineer charged with the preparation of the projects for the work may be instructed to explain the plans to the Commanding Royal Engineer at Malta, and directed to introduce therein any modifications which that officer may suggest in the interests of the military service, so far as can be done without prejudice to the naval work and objects.

I am, &c.

The Secretary to the Admiralty. (signed) *Hartington.*

(Enclosure.)

Lieut.-Colonel *R. M. Laffan,* R.E., to the Inspector-General of Engineers.

Commanding Royal Engineer's Office, Malta,

Sir, 15 October 1864.

I HAVE the honour to inform you that, with a view to remove the difficulties which have hitherto impeded the construction of a good naval dock at Malta, his Grace the Duke of Somerset has himself come out here, accompanied by

Admiral Drummond and Mr. Childers, M.P., Lords of the Admiralty, and by Captain Clarke, R.E., Director of Admiralty Works, and that after a lengthened examination of all the shores of the grand harbour, his Grace has decided that the most convenient site for the construction of a new dock is to be found in a small piece of ground called "Quien Ial Singura" (the Lady Garden), situated in the interior of the St. Raphael's demi-bastion, immediately in front of the Senglea, or Isola Lines.

This piece of ground belongs to the War Office, and the authority of the Secretary of State for War is therefore necessary for its transfer to the Admiralty. In order to render it available for naval purposes, it will be necessary to take down a portion of the face of St. Raphael's demi-bastion, and remove an abandoned and ruined fausse-braye which stands between the Senglea bastion and the waters of the French Creek, and for both these measures the sanction of the Secretary of State for War is required.

I am of opinion that this piece of ground may be granted, and the fausse-braye removed, and that a portion of the St. Raphael's demi-bastion may be demolished without the slightest detriment to the fortifications, and that, in fact, the works proposed by the Admiralty, namely, the excavation of a dock and of a canal running from the French to the Dockyard Creek, may be so designed as to add very materially to the strength of the Isola Lines.

I have the honour to enclose herewith copies of a correspondence which has taken place upon this subject between myself and the Assistant Military Secretary to his Excellency the Lieut.-General Commanding, and on the plan which accompanies that correspondence I have marked in yellow the ground which I think the War Office may hand over to the Admiralty.

I do not think that the surrender of this ground or the demolition of a portion of St. Raphael's demi-bastion will in the slightest degree weaken our military position, but that, on the contrary, the construction of what will be practically a great wet ditch extending from creek to creek across the tongue of land occupied by the Senglea Lines will greatly increase the defensive capabilities of this portion of our works.

I have the honour, therefore, to recommend that the portion of ground coloured yellow on the accompanying plan be transferred to the naval authorities, and that permission be given them to remove the whole of the ruined fausse-braye in front of the Senglea bastion, and to demolish such portion as may be necessary of the St. Raphael demi-bastion, it being made a condition, however, that in designing and executing their works the Admiralty Engineer be bound to follow any necessary and reasonable suggestions the War Office, in the interest of the public service, may think it desirable to make.

I have, &c.
(signed) *R. M. Laffan,*
Lieut.-Colonel Commanding Royal Engineers.

To the Inspector-General of Engineers.

P.S.—His Excellency the Governor and Lieut.-General Commanding has, I find, sent his despatch on the subject to the Colonial Office, and the application on behalf of the Government of Malta for the authority of the Secretary of State for War for the transfer of the land to the Admiralty will therefore be sent to the War Office by the Secretary of State for the Colonies.—*R. M. Laffan.*

— No. 12. —

The Director of Works to the Secretary to the Admiralty.

Admiralty, Somerset House, 2 February 1865.

In compliance with their Lordships' instructions, I have prepared the necessary details to ascertain the approximate cost of the dock in the French Creek, Malta, as submitted by me on the 8th October 1864.

Its length for docking will be 430 feet, breadth at entrance 70 feet, and depth over the sill 30 feet; and the top of the blocks will be level with the sill.

The

The total amount for the completion of this work, lined with hard stone throughout, including the camber-entrance, caisson and permanent engines, is 135,000*l.*; but as there will be available a large quantity of quarried stone adapted for forming the deep water wharf walls in French Creek, for which a credit of 15,000*l.* should be taken, the actual cost for this extension would be 120,000*l.*

Detailed drawings, specification, and conditions for contracts, are in course of preparation, and will be completed when I receive their Lordships' commands.

(signed) *And. Clarke.*

The Secretary to the Admiralty.

MALTA DOCK.

PAPERS relating to the Proposed New Dock in the French Creek; and to the Extension of the Great Harbour.

(Presented to Parliament by Her Majesty's Command.)

Ordered, by The House of Commons, *to be Printed*,
17 *February* 1865.

[*Price* 8*d.*]

59.

Under 2 *oz.*

RETURN to an Order of the Honourable The House of Commons, dated 1 May 1865;—*for*,

RETURNS "of the Number of MARINES borne on the strength of the DIVISIONS on SHORE (including the Artillery Division) on the 1st day of April 1864 and 1865:"

"And, of the Number of the above Effective and available for Embarkation at the same Dates."

Admiralty, 8 May 1865.

C. H. PENNELL, Chief Clerk.

RETURN of the Number of ROYAL MARINES borne on the strength of the DIVISIONS on SHORE (including the Artillery Division) on the 1st day of April 1864 and 1865; and, of the Number of the above Effective and available for Embarkation at the same Dates.

1864.

Officers and Men on shore, 1 April 1864 - - - -	8,712
Effective and available for embarkation - - - -	5,059

1865.

Officers and Men on shore, 1 April 1865 - - - -	8,970
Effective and available for embarkation - - - -	5,674

Royal Marine Office, 6 May 1865.

Geo. C. Langley, Deputy Adjutant General.

MARINES.

RETURNS of the Number of Marines borne on the strength of the Divisions on Shore (including the Artillery Division) on the 1st day of April 1864 and 1865; and, of the Number of the above Effective and available for Embarkation at the same Dates.

(*Mr. Corry.*)

Ordered, by The House of Commons, *to be Printed,*
9 *May* 1865.

NAVY (MASTER CLASS).

RETURN to an Order of the Honourable The House of Commons, dated 27 June 1865;—*for*,

COPY "of the MEMORANDUM by the First Lord of the Admiralty, relative to the gradual Extinction and final Abolition of the MASTER CLASS in the ROYAL NAVY."

Admiralty, 27 June 1865.

C. H. PENNELL, Chief Clerk.

MEMORANDUM on the gradual Extinction and final Abolition of the MASTER CLASS in the ROYAL NAVY.

MEMORIALS on the part of the Masters in the Navy have frequently been submitted to the Board of Admiralty.

The general purport of these memorials is a request that the masters should either be placed on a footing of complete equality with the executive officers, or that the Class of Master should be abolished.

The subject can only be satisfactorily dealt with by being divided under the two heads; first, the case of officers at present in the service; next, the case of officers hereafter to be entered for service in that class.

As regards the first, namely, officers at present in the service, any attempt to deal with one class of officers, without reference to other classes, whose interests would necessarily be affected by such a measure, would give rise to just complaints.

In regard to officers hereafter entering the service, it will be desirable gradually to abolish the separate class of officers employed on navigating duties.

With this view all further entries of second class cadets have already been stopped, and this will have the effect of allowing the Master Class by degrees to die out of the service.

As the Master Class dies out their duties should be provided for as follows:—

1. Executive officers who have qualified themselves, and who have passed the examinations which will be required, to be eligible for appointment as "navigating officers," and while performing those duties, to receive special rates of pay. The examinations should be conducted under the direction of the Hydrographer of the Navy.

2. The duties with regard to stores, at present performed under the superintendence of the master by the warrant officers, to be still performed by them, under the direction of the senior executive officer, who should have the same responsibility with regard to the stores that the master has at present.

3. The senior executive officer should be charged also with the care of the rigging, &c., &c., which now devolves upon the master.

4. The accounts of expenditure of stores should be examined and checked by the officers appointed for gunnery and navigating duties, and should be signed by those officers, and by the senior executive officer, before being submitted to the captain for his approval.

5. The superintendence of holds should be performed by officers selected by the officer in command, under the general direction of the senior executive officer.

It will be necessary in the meantime, that staff commanders, masters, and second masters should continue to hold the same position as to rank and pay as they hold at present. They should continue to perform the same duties, and to be eligible for all the appointments which are now assigned to them by the regulations of the service.

Masters' assistants and second class cadets should have the option of qualifying and passing for the rank of lieutenant, when they would be placed on the Sub-Lieutenants' List, and, until they did so pass, they would retain their present rates of pay.

Submitted for the consideration of the Board of Admiralty.

24 June 1865. (signed) *Somerset.*

NAVY (MASTER CLASS).

COPY of the MEMORANDUM by the First Lord of the Admiralty, relative to the gradual Extinction and final Abolition of the MASTER CLASS in the ROYAL NAVY.

(*Lord Clarence Paget.*)

Ordered, by The House of Commons, *to be Printed*,
28 *June* 1865.

423. *Under* 1 *oz.*

AN ACCOUNT

SHOWING THE

RECEIPT AND EXPENDITURE

OF

NAVAL PRIZE, BOUNTY, SALVAGE, AND OTHER MONEYS,

BETWEEN THE

1st April 1864 and the 31st March 1865.

Admiralty,
30 June 1865.

C. H. PENNELL,
Chief Clerk.

(*Presented pursuant to Act* 27 *&* 28 *Vict. c.* 24.)

Ordered, by The House of Commons, *to be Printed,*
8 *July* 1865.

AN ACCOUNT showing the RECEIPT and EXPENDITURE of NAVAL PRIZE, BOUNTY,

(Prepared pursuant to Her Majesty's Order in Council of the

	£. s. d.	£. s. d.
FORFEITED AND UNCLAIMED SHARE AND GOVERNMENT PER-CENTAGE ACCOUNT:		
To Balance of Unclaimed Prize, Bounty, Salvage, and other Moneys remaining in the hands of Her Majesty's Paymaster General at the Bank of England, on the 1st April 1864	14,395 8 11	
To Amount of Prize, Bounty, Salvage, and other Moneys brought into distribution by Navy Prize Agents, remaining unclaimed after the expiration of three months, and paid by them to the Naval Prize Account of Her Majesty's Paymaster General at the Bank of England	107 6 10	
To Amount of per-centage deductions from the net sums distributable and brought to account in the year	2,562 11 10	
To Amount of shares forfeited by desertion, &c., brought to account during the year	901 15 2	
To Amount of credit Balances transferred, remaining unpaid on various accounts (68 in number), not exceeding 50*l.* each	1,438 11 8	
To Amount of credit Balances remaining unpaid on various accounts (4 in number), transferred in consequence of the shares being forfeited from non-application within the period allowed by Act 11 Geo. 4, c. 20, and Her Majesty's Order in Council of the 1st November 1864 (under Act 27 & 28 Vict. c. 24)	918 11 9	
		20,324 6 2
ADVANCE ACCOUNT IN ANTICIPATION OF PROCEEDS:		
To Sums repaid	- - -	1,061 17 4
SLAVE AND TONNAGE BOUNTY:		
To Balance of the Proceeds of the Sale of certain Slave Vessels, including Slave and Tonnage Bounties awarded, remaining in the hands of Her Majesty's Paymaster General on the 1st April 1864, and detailed in Paper (A.) annexed	31,688 8 2	
To Proceeds of the Sale of certain Slave Vessels captured by Her Majesty's ships, including the amount of Slave and Tonnage Bounties awarded, &c., as per Paper (A.) annexed, paid to the Naval Prize Account of Her Majesty's Paymaster General at the Bank of England (under Act 17 Vict. c. 19), and Her Majesty's Order in Council of 1st November 1864 (under Act 27 & 28 Vict. c. 24)	43,337 16 3	
		75,026 4 5
BOOTY CAPTURED IN CHINA:		
To Balance of portion of Booty captured at Canton by the Naval and Military Force, on the 28th and 29th December 1857, awarded to the Naval Squadron, and remaining in the hands of Her Majesty's Paymaster General at the Bank of England on the 1st April 1864	- - -	1,416 17 -
SALVAGE SERVICES RENDERED BY HER MAJESTY'S SHIPS:		
To Balance of Amount recovered from the Owners of certain vessels for Salvage Services rendered to them by Her Majesty's ships, remaining in the hands of Her Majesty's Paymaster General at the Bank of England on the 1st April 1864	1,316 11 -	
To Amount received from the Owners of certain Merchant Vessels and others, for Salvage Services rendered by Her Majesty's ships, and paid to the Account of Her Majesty's Paymaster General at the Bank of England by the Salvors' Agents, Queen's Proctor, &c., between 1st April 1864 and 31st March 1865 (under Act 17 Vict. c. 19), and Her Majesty's Order in Council of 1st November 1864, under Act 27 & 28 Vict. c. 24), viz.:—		
For Salvage Service rendered to the Marcellus, by H.M.S. Doterel	191 15 -	
Ditto - - ditto - - - - Jane Frances, by H.M.S. Sheldrake	100 - -	
Ditto - - ditto - - - - Atahualpa, by H.M.S. Shearwater	129 8 6	
Ditto - - ditto - - - - Rajpoot, by H.M.S. Medusa	2,000 - -	
Ditto - - ditto - - - - Statelie, by H.M.S. Hornet	1,200 - -	
	4,937 14 6	
To Deposit on account of the Iowa, by H.M.S. Medusa	350 - -	
		5,287 14 6
Carried forward	- - £.	103,116 19 5

SALVAGE, and other MONEYS, between the 1st April 1864 and the 31st March 1865.

1st November 1864, under Act 27 & 28 Victoria, c. 24.)

	£. s. d.	£. s. d.
FORFEITED AND UNCLAIMED SHARE AND GOVERNMENT PER-CENTAGE ACCOUNT:		
By Amount of Unclaimed Shares of Prize, Bounty, Salvage, and other Moneys paid during the year out of the Balance and Receipts, per contra - -	1,943 6 –	
By Amount of Allowance paid to the Auditor of Prize Accounts - - -	300 – –	
By Amount paid over to the Exchequer, being part of Unclaimed and Forfeited Shares - - - - - - - - - - - - -	12,000 – –	
		14,243 6 –
ADVANCE ACCOUNT IN ANTICIPATION OF PROCEEDS:		
By Balance of Amount on the 1st April 1864, advanced to meet Expense of Captures, under the authority of the Registrar of the High Court of Admiralty, in anticipation of Proceeds - - - - - - - - -	1,234 17 –	
By further advances made during the year - - - - - - - -	669 6 4	
		1,904 3 4
SLAVE AND TONNAGE BOUNTY:		
By Amount paid during the year out of the Balance and Receipts, per contra, as detailed in Paper (A.) annexed - - - - - - - - -	- - -	50,167 19 10
BOOTY CAPTURED IN CHINA:		
By Amount distributed and paid out of the Balance, per contra - - -	- - -	98 17 7
SALVAGE SERVICES RENDERED BY HER MAJESTY'S SHIPS:		
By Amount distributed and paid out of the Balance and Receipts for Salvage Services, per contra, viz.:—		
Salvage Service rendered at the wreck of the Ava, by H.M.S. Chesapeake	9 11 2	
Ditto - - ditto - - to the Agnes, by H.M.S. Trident - - -	27 4 –	
Ditto - - ditto - - - - Alma, by H.M.S. Furious and Cyclops -	61 15 6	
Ditto - - ditto - - at the wreck of the Ava, by H.M.S. Retribution	7 5 7	
Ditto - - ditto - - to the Dalhousie, by H.M.S. Cygnet - -	62 16 6	
Ditto - - ditto - - - - Magnolia, by H.M.S. Hardy - -	119 14 8	
Ditto - - ditto - - - - Marcellus, by H.M.S. Doterel - -	191 15 –	
Ditto - - ditto - - - - Jane Frances, by H.M.S. Sheldrake -	100 – –	
Ditto - - ditto - - - - Atahualpa, by H.M.S. Shearwater -	129 8 6	
		709 10 11
Carried forward - - -	- - - £.	67,123 17 8

AN ACCOUNT showing the RECEIPT and EXPENDITURE of NAVAL PRIZE, BOUNTY,

	£. s. d.	£. s. d.
Brought forward - - - -	- - -	103,116 19 5
GRANT FOR SPECIAL SERVICE ON THE CHINA STATION:		
To Balance of Amount voted by Parliament to the Naval Force employed on the China Station between 1st October 1856 and 26th June 1858, of 30 days' additional pay, remaining in the hands of Her Majesty's Paymaster General, unclaimed on the 1st April 1864 - - - - - - - - -	- - -	6,246 11 8
CAPTURES FOR BREACH OF BLOCKADE OF THE CANTON RIVER:		
To Balance of the Net Proceeds of Junks captured by Her Majesty's ships between the 29th August and 19th December 1857, remaining in the hands of Her Majesty's Paymaster General on the 1st April 1864 - - -	- - -	2,590 7 11
BOUNTY FOR DESTRUCTION OF PIRATES:		
To Balance of Amount of Bounty Money awarded to the Officers and Crews of Her Majesty's ships, under Votes of Parliament, for the destruction of Pirates, remaining in the hands of Her Majesty's Paymaster General at the Bank of England on the 1st April 1864 - - - - - - - - -	1,991 18 11	
To amount of Proceeds of certain Piratical Chinese Junks, and of Bounty Money awarded for destruction of Pirates in the China Seas, to the Officers and Crews of the undermentioned ships, and voted by Parliament in conformity with Acts 13 & 14 Vict., c. 26, paid to the Naval Prize Account of Her Majesty's Paymaster General at the Bank of England, by order of the Lords of the Treasury, viz.:—		
H.M. Ship Kestrel, 23d and 25th July 1860 - - - - - -	1,100 - -	
H.M. Ship Kestrel, 18th November 1861 - - - - - -	300 - -	
H.M. Ship Ariel - - - - - - - - - - - -	100 - -	
H.M. Ship Grasshopper, and pinnace of Esk - - - - - -	197 10 9	
To amount of Proctor's Expenses of condemnation on account of Pirates destroyed by H.M.S. Ariel, repaid to the Naval Prize Account out of the Naval Votes - - - - - - - - - - - - - -	24 18 3	
		3,714 7 11
INDIAN PRIZE MONEY:		
To Balance of shares allotted to the Naval Brigade of Her Majesty's ship Shannon, employed at Lucknow during the Indian Mutiny, remaining in the hands of Her Majesty's Paymaster General on the 1st April 1864 - - -	277 10 7	
To Balance of shares of the Satassee Booty captured by the Sarun Field Force on the 11th January 1858, allotted to the Naval Brigade of Her Majesty's ship Pearl, employed on shore during the Indian Mutiny, remaining in the hands of Her Majesty's Paymaster General on the 1st April 1864 - -	1,137 6 9	
		1,414 17 4
BOOTY CAPTURED IN PEGU:		
To Balance of portion of Booty captured by the Naval and Military Force in Pegu in 1852–53, allotted to the Officers and Crews of Her Majesty's ships, remaining in the hands of Her Majesty's Paymaster General on the 1st April 1864 - - - - - - - - - - - - - -	- - -	1,706 11 9
GRANT FOR STORES CAPTURED AT KERTCH AND YENIKALE IN 1855:		
To Balance of portion of the Grant of Parliament for stores captured at Kertch and Yenikale in 1855 by the Naval and Military Forces, allotted to Her Majesty's ships, remaining in the hands of Her Majesty's Paymaster General on the 1st April 1864 - - - - - - - - - - -	- - -	27,775 19 2
CAPTURES MADE UNDER THE PRIZE ACT, RUSSIA:		
To Balance of Prize Proceeds remaining undistributed on the 1st April 1864, as per Account laid before Parliament on the 19th July 1864 (500) - - -	- - -	108 8 9
	£.	146,674 3 11

Admiralty, 23 June 1865.

I hereby certify that the foregoing Account has been prepared in pursuance of Act 27 & 28 Vict. cap. 24, under
of receipt and expenditure of Naval Prize, Bounty, Salvage, and other Moneys, between the 1st April 1864 and 31st
other Documents from which such Books are posted. The only matter arising on the audit of this Account, upon
herein for additional Flag Shares, which was adverted to in my Report upon the Account of last year (1863–64).

27 June 1865.

I beg leave to report that the sum of one thousand one hundred and thirteen pounds and six shillings referred to by
1864, paid out of the unclaimed prize money to make the respective shares of the late Admiral Lord Lyons and Admiral
made in accordance with an opinion given by the law officers of the Crown to the effect that they were the only flag
I beg leave also to report that all new claims of prize money allowed by their Lordships after the distribution has
1863–64, in obedience to their Lordships' order of 12th July last.

12 July 1865.

SALVAGE, and other MONEYS, between the 1st April 1864 and the 31st March 1865—*continued*.

	£. s. d.	£. s. d.
Brought forward	- - -	67,123 17 8
GRANT FOR SPECIAL SERVICE ON THE CHINA STATION:		
By Amount distributed and paid out of the Balance of the Grant of Parliament, per contra	- - -	170 12 10
CAPTURES FOR BREACH OF BLOCKADE OF THE CANTON RIVER:		
By Amount distributed and paid out of the balance of the Net Proceeds of the Junks, awarded as per contra	- - -	696 7 8
BOUNTY FOR DESTRUCTION OF PIRATES:		
By Amount distributed, paid, or transferred out of the Balance and Receipts, per contra, viz.:—		
Moiety of the value of a Chinese Junk captured by H.M.S. Bittern	59 13 –	
Bounty for destruction of Pirates by H.M.S. Spartan, Encounter, &c.	392 8 5	
Ditto - - - ditto - - - by H.M.S. Rattler, and hired steamer Tartar	415 15 2	
Ditto - - - ditto - - - by H.M.S. Sampson	2 15 10	
Ditto - - - ditto - - - by H.M.S. Magicienne and Fury, 16 October 1858	2 6 2	
Ditto - - - ditto - - - by H.M.S. Magicienne, Algerine, &c., 17 to 19 September 1858	8 17 –	
Ditto - - - ditto - - - by H.M.S. Magicienne, Inflexible, &c., 26 August to 4 September 1858	34 4 9	
Ditto - - - ditto - - - by H.M.S. Hesper, Firm, Bustard, Staunch, and Opossum	15 7 1	
Ditto - - - ditto - - - by H.M.S. Niger, Clown, and Janus	15 18 6	
Ditto - - - ditto - - - by H.M.S. Fury, Firm, and Bustard	34 3 7	
Ditto - - - ditto - - - by H.M.S. Nimrod	19 9 7	
Ditto - - - ditto - - - by H.M.S. Racehorse	3 8 5	
Ditto - - - ditto - - - by H.M.S. Surprise and boats of Cambrian	42 5 5	
Ditto - - - ditto - - - by H.M.S. Kestrel, 23 and 25 July 1860	741 9 3	
Ditto - - - ditto - - - by H.M.S. Kestrel, 18 November 1861	197 15 2	
Ditto - - - ditto - - - by H.M.S. Ariel	124 18 3	
Portion of the proceeds of Junks captured by H.M.S. Grasshopper, and boat of Esk	141 12 1	
		2,252 7 8
INDIAN PRIZE MONEY:		
By Amount distributed and paid out of the Balances, per contra:—		
To the Naval Brigade of Her Majesty's ship Shannon	69 3 7	
Ditto - - - ditto - - - - - - - - Pearl	500 2 3	
		569 5 10
BOOTY CAPTURED IN PEGU:		
By Amount distributed and paid out of the balance of the portion of Booty allotted to the officers and crews of Her Majesty's ships, per contra	- - -	639 18 9
GRANT FOR STORES CAPTURED AT KERTCH AND YENIKALE IN 1855:		
By Amount distributed and paid out of the balance of the Grant of Parliament, per contra	- - -	19,378 5 3
CAPTURES MADE UNDER THE PRIZE ACT, RUSSIA:		
By Amount distributed, transferred, or paid out of the Balance, per contra, viz.:—		
Peraghia Deroumba, captured by H.M.S. Dauntless	57 5 1	
Coals found in a ship captured by H.M.S. Viper	51 3 8	
		108 8 9
By Balance, viz.:—		
Forfeited and Unclaimed Share and Government per-centage Account	6,081 – 2	
Slave and Tonnage Bounty	24,858 4 7	
Booty captured in China	1,317 19 5	
Salvage services rendered by Her Majesty's ships	4,578 3 7	
Grant for special service on the China Station	6,075 18 10	
Captures for Breach of Blockade of the Canton River	1,894 – 3	
Bounty for destruction of Pirates	1,462 – 3	
Indian Prize Money	845 11 6	
Booty captured in Pegu	1,066 13 –	
Grant for stores captured at Kertch and Yenikale in 1855	8,397 13 11	
	56,577 5 6	
Less amount advanced in anticipation of Proceeds	842 6 –	
		55,734 19 6
	£.	146,674 3 11

J. Beeby,
Accountant General of the Navy.

the authority of Her Majesty's Order in Council, dated the 1st day of November 1864; that it is a correct statement March 1865, which I have compared with the Account Books kept in office; accompanied with the Vouchers and which it appears necessary to make any observation, is with reference to the sum of 1,113 *l.* 6 *s.* paid and charged

R. M. Bromley,
Auditor of Naval Prize Accounts.

Sir Richard Bromley in his certificate of audit of this Account, was, in obedience to their Lordships' order of the 19th April Sir Houston Stewart, in the Kertch and Yenikale Grant, equal to what they would have been had the distribution been officers entitled to share therein.

taken place, are paid out of forfeited and unclaimed prize money, as stated by me at the end of the Annual Account for

J. Beeby,
Accountant General.

(A.)

STATEMENT of Slave and Tonnage Bounty.

DESCRIPTION OF PRIZE.	BY WHAT SHIP CAPTURED.	Date of Capture.	Balance remaining for Distribution or Payment on 1 April 1864.	Proceeds, &c. paid into Naval Prize Account in the Year 1864–65.	TOTAL.	Distributed, Transferred, or Paid away in the Year 1864-65.	Balance on 1 April 1865.	First Day of Distribution.
			£. s. d.	£. s. d.	£. s. d.	£ s. d.	£. s. d.	
Three feluccas (names unknown)	Vesuvius	12 July 1859	110 10 10	- - -	110 10 10	15 12 3	94 18 7	14 March 1861.
Name unknown	Pluto	30 Nov. „	177 14 9	- - -	177 14 9	28 5 9	149 9 –	4 Feb. 1862.
Conchita	Firefly	27 August 1857	62 8 9	- - -	62 8 9	9 12 6	52 16 3	7 Nov. 1859.
Laura	Archer	9 August 1859	73 18 3	- - -	73 18 3	- - -	73 18 3	6 August 1862.
Marianne	Styx and Jasper	22 March 1858	116 19 4	- - -	116 19 4	28 18 10	88 – 6	30 July 1860.
Name unknown	Sappho	18 Sept. 1857	345 4 5	- - -	345 4 5	57 8 8	287 15 9	24 October 1859.
Zeldina	Arab	12 April „	57 9 4	- - -	57 9 4	- - -	57 9 4	17 Nov. „
Name unknown	Heron	9 April 1859	55 4 7	- - -	55 4 7	55 4 7	- - -	17 Sept. 1860.
Tavernier	Viper	4 Nov. „	55 15 9	- - -	55 15 9	- - -	55 15 9	19 June 1862.
Four dhows (names unknown)	Lyra	8 Sept. 1858	97 13 3	- - -	97 13 3	97 13 3	- - -	27 May 1861.
Two ditto - ditto	ditto	23 August „	131 18 11	- - -	131 18 11	63 2 4	68 16 7	27 May „
Rosarito	Arrogant	13 Dec. 1859	77 12 2	- - -	77 12 2	1 12 4	75 19 10	5 Dec. „
Jacinta	Prometheus	27 May 1861	54 2 10	- - -	54 2 10	3 19 4	50 3 6	6 Feb. 1863.
Name unknown	Espoir	19 Nov. 1860	357 17 1	- - -	357 17 1	357 17 1	- - -	20 October 1862.
Clara Windsor	ditto	14 Dec. „	1,016 5 4	- - -	1,016 5 4	878 11 4	137 14 –	20 „ „
Flight	Falcon	19 May 1861	78 16 8	- - -	78 16 8	3 3 11	75 12 9	21 Nov. „ / 26 August 1863.
Name unknown	Wrangler	23 May „	154 6 3	- - -	154 6 3	154 6 3	- - -	23 March „
Daina	Torch	3 July „	914 4 3	- - -	914 4 3	914 4 3	- - -	5 May 1864.
Echo, Rubens Anvers, or Globo	Lyra	3 Dec. 1859	93 9 1	- - -	93 9 1	17 10 4	75 18 9	25 May 1863.
Lyra	Ranger	29 October 1861	237 10 1	- - -	237 10 1	237 10 1	- - -	28 May „
Name unknown	ditto	1 January 1862	170 11 4	- - -	170 11 4	170 11 4	- - -	9 June „
Esperanza	Lyra	8 August 1860	88 5 1	- - -	88 5 1	88 5 1	- - -	23 July „
Name unknown	Torch	4 March 1862	155 11 –	- - -	155 11 –	155 11 –	- - -	3 Sept. „
Feluccs and barque	Griffon	27 March „	946 15 –	- - -	946 15 –	946 15 –	- - -	17 August „
Jane	Espoir	15 October „	845 11 4	- - -	845 11 4	845 11 4	- - -	8 October „
Manuella	Brisk	10 August 1860	512 6 8	- - -	512 6 8	263 7 –	248 19 8	20 August „ / 11 Dec. „

Name unknown	Antelope	3 June	1862	1,402	6	4	-	-	-	1,402	6	4	354	12	3	1,047	14	1	5 Feb. 1864.
Reani or Fasul Geur	Penguin, tender to Narcissus	29 August	1861	616	1	1	-	-	-	616	1	1	500	12	7	115	8	6	12 July „
Concepio	Wye	25 June	1862	267	13	1	-	-	-	267	13	1	267	13	1	-	-	-	26 Nov. 1863.
Famosa Estrella	Persian	1 January	1861	404	1	1	-	-	-	404	1	1	313	3	-	90	18	1	2 Nov. „
Name unknown	Espoir	22 July	1862	990	9	9	-	-	-	990	9	9	990	9	9	-	-	-	5 Feb. 1864.
Ditto	Lyra	20 March	1861	54	14	-	-	-	-	54	14	-	54	14	-	-	-	-	8 Dec. 1863.
Ditto	ditto	22 March	„	122	18	10	-	-	-	122	18	10	122	18	10	-	-	-	8 Dec. „
Ditto	ditto	1 April	„	88	7	11	-	-	-	88	7	11	88	7	11	-	-	-	8 Dec. „
Ditto	ditto	3 April	„	122	11	3	-	-	-	122	11	3	122	11	3	-	-	-	8 Dec. „
Ditto	ditto	6 April	„	55	6	1	-	-	-	55	6	1	55	6	1	-	-	-	8 Dec. „
Ditto	ditto	8 April	„	74	18	1	-	-	-	74	18	1	74	18	1	-	-	-	8 Dec. „
Two dhows (names unknown)	ditto	11 April	„	116	5	4	-	-	-	116	5	4	116	5	4	-	-	-	8 Dec. „
Three dttto - - ditto	ditto	12 April	„	210	3	10	-	-	-	210	3	10	210	3	10	-	-	-	8 Dec. „
Two ditto - - ditto	ditto	13 April	„	125	7	6	-	-	-	125	7	6	125	7	6	-	-	-	8 Dec. „
Name unknown	ditto	14 April	„	123	11	2	-	-	-	123	11	2	123	11	2	-	-	-	8 Dec. „
Two dhows (names unknown)	ditto	17 April	„	279	7	-	-	-	-	279	7	-	209	9	3	69	17	9	8 Dec. „
Name unknown	Flying Fish	18 April	1862	287	15	-	-	-	-	287	15	-	195	13	4	92	1	8	23 Dec. „
Clarissa	Torch	24 July	„	151	4	5	-	-	-	151	4	5	151	4	5	-	-	-	21 Dec. „
Name unknown	Dart	11 July	„	1,137	4	5	-	-	-	1,137	4	5	-	-	-	1,137	4	5	—
Ditto	Sidon	18 April	1861	710	5	1	-	-	-	710	5	1	710	5	1	-	-	-	26 May 1864.
Ditto	ditto	19 April	„	393	5	-	-	-	-	393	5	-	393	5	-	-	-	-	26 May „
Ditto	ditto	20 April	„	436	15	-	-	-	-	436	15	-	436	15	-	-	-	-	26 May „
Ditto	ditto	21 April	„	338	5	-	-	-	-	338	5	-	338	5	-	-	-	-	26 May „
Ditto	ditto	17 April	„	502	5	-	-	-	-	502	5	-	502	5	-	-	-	-	26 May „
Mutsahil	ditto	22 April	„	423	16	8	10	-	-	433	16	8	433	16	8	-	-	-	26 May „
Buswahi	ditto	20 February	„	1,269	3	-	-	-	-	1,269	3	-	1,184	-	11	85	2	1	26 May „
Name unknown	Zebra	3 October	1862	1,107	18	11	-	-	-	1,107	18	11	742	18	6	365	-	5	4 July „
Ditto	Antelope	4 August	„	1,116	19	3	-	-	-	1,116	19	3	703	10	7	413	8	8	6 June „
Ditto	Gorgon	3 August	1861	526	12	9	-	-	-	526	12	9	526	12	9	-	-	-	20 June „
Ditto	ditto	9 August	„	450	16	3	-	-	-	450	16	3	450	16	3	-	-	-	20 June „
Ditto	ditto	19 August	„	583	12	6	-	-	-	583	12	6	583	12	6	-	-	-	20 June „
Two dhows (names unknown)	ditto	29 August	„	1,352	1	6	-	-	-	1,352	1	6	1,352	1	6	-	-	-	20 June „
Name unknown	ditto	6 Sept.	„	372	1	6	-	-	-	372	1	6	372	1	6	-	-	-	20 June „
Ditto	ditto	8 Sept.	„	681	3	-	-	-	-	681	3	-	681	3	-	-	-	-	20 June „
Ditto	ditto	14 Sept.	„	222	8	6	-	-	-	222	8	6	222	8	6	-	-	-	20 June „
Four dhows (names unknown)	ditto	16 Sept.	„	1,434	16	6	-	-	-	1,434	16	6	1,434	16	6	-	-	-	20 June „
Name unknown	ditto	24 August	„	580	5	3	-	-	-	580	5	3	580	5	3	-	-	-	20 June „
Ditto	ditto	11 Sept.	„	664	11	4	-	-	-	664	11	4	664	11	4	-	-	-	20 June „
Ditto	ditto	30 Sept.	„	243	18	6	-	-	-	243	18	6	243	18	6	-	-	-	20 June „
	Carried forward - - - £.			27,029	9	-	10	-	-	27,039	9	-	22,029	4	10	5,010	4	2	

(A.)—STATEMENT of SLAVE and TONNAGE BOUNTY—*continued*

DESCRIPTION OF PRIZE.	BY WHAT SHIP CAPTURED.	Date of Capture.	Balance remaining for Distribution or Payment on 1 April 1864.	Proceeds, &c. paid into Naval Prize Account in the Year 1864–65.	TOTAL.	Distributed, Transferred, or Paid away in the Year 1864–65.	Balance on 1 April 1865.	First Day of Distribution.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
		Brought forward - - -	27,029 9 –	10 – –	27,039 9 –	22,029 4 10	5,010 4 2	
Name unknown - - - -	Gorgon - - - - -	3 October 1861	318 10 –	- - -	318 10 –	318 10 –	- - -	20 June 1864.
Ditto - - - - -	Zebra - - - - -	27 August 1862	1,007 5 8	- - -	1,007 5 8	677 13 2	329 12 6	4 July „
Ditto - - - - -	Antelope - - - -	25 Nov. „	1,101 18 5	- - -	1,101 18 5	585 16 1	516 2 4	6 June „
Ditto - - - - -	Zebra - - - - -	20 & 21 Nov. „	1,219 5 1	- - -	1,219 5 1	771 7 3	447 17 10	9 Aug. „
Ditto - - - - -	Gorgon - - - - -	10 Nov. „	275 – –	- - -	275 – –	275 – –	- - -	19 Sept. „
Ditto - - - - -	ditto - - - - -	19 January 1863	313 10 –	- - -	313 10 –	313 10 –	- - -	19 Sept. „
Ditto - - - - -	ditto - - - - -	20 January „	423 10 –	- - -	423 10 –	423 10 –	- - -	19 Sept. „
Ditto - - - - -	ditto - - - - -	22 January „	- - -	241 16 5	241 16 5	241 16 5	- - -	19 Sept. „
Ditto - - - - -	ditto - - - - -	20 February „	- - -	291 6 5	291 6 5	291 6 5	- - -	19 Sept. „
Ditto - - - - -	ditto - - - - -	6 March „	- - -	445 6 5	445 6 5	445 6 5	- - -	19 Sept. „
Island Queen - - - -	Wrangler - - - -	28 December 1862	- - -	2,939 1 5	2,939 1 5	2,816 10 3	122 11 2	22 Aug. „
Bella Augustina - - - -	Brisk - - - - -	9 February 1863	- - -	1,421 16 3	1,421 16 3	1,421 16 3	- - -	22 Aug. „
Name unknown - - - -	Ariel - - - - -	30 August 1861	- - -	303 10 –	303 10 –	303 10 –	- - -	25 July „
Two dhows (names unknown) -	ditto - - - - -	31 August „	- - -	865 7 10	865 7 10	865 7 10	- - -	25 July „
Five ditto - - ditto - -	ditto - - - - -	8 Sept. „	- - -	1,432 16 6	1,432 16 6	1,432 16 6	- - -	25 July „
Name unknown - - - -	ditto - - - - -	14 March 1862	- - -	479 – –	479 – –	479 – –	- - -	25 July „
Ditto - - - - -	ditto - - - - -	20 March „	- - -	253 10 –	253 10 –	253 10 –	- - -	25 July „
Three dhows (names unknown) -	ditto - - - - -	4 April „	- - -	1,706 18 –	1,706 18 –	1,611 12 3	95 5 9	25 July „
Name unknown - - - -	ditto - - - - -	21 April „	- - -	682 12 1	682 12 1	682 12 1	- - -	25 July „
Ditto - - - - -	ditto - - - - -	28 April „	- - -	330 10 –	330 10 –	330 10 –	- - -	25 July „
Ditto - - - - -	ditto - - - - -	15 October 1861	- - -	171 4 –	171 4 –	171 4 –	- - -	25 July „
Ditto - - - - -	ditto - - - - -	18 October „	- - -	390 13 4	390 13 4	390 13 4	- - -	25 July „
Ditto - - - - -	ditto - - - - -	24 March 1862	- - -	627 – –	627 – –	46 2 9	580 17 3	—
Ditto - - - - -	ditto - - - - -	30 March „	- - -	165 10 –	165 10 –	165 10 –	- - -	25 July 1864.
Ditto - - - - -	ditto - - - - -	22 April „	- - -	347 – 1	347 – 1	347 – 1	- - -	25 July „
Ditto - - - - -	ditto - - - - -	30 April „	- - -	448 1 9	448 1 9	448 1 9	- - -	25 July „
Ditto - - - - -	ditto - - - - -	1 May „	- - -	649 10 –	649 10 –	649 10 –	- - -	25 July „
Two dhows (names unknown) -	ditto - - - - -	14 & 15 July „	- - -	892 – –	892 – –	841 – –	51 – –	9 Aug. „
Margareta - - - - -	Zebra - - - - -	17 March 1863	- - -	2,415 – –	2,415 – –	1,346 13 4	1,068 6 8	7 Nov. „
Haydee - - - - -	Espoir - - - - -	12 August „	- - -	3,217 11 7	3,217 11 7	2,972 16 9	244 14 10	10 Oct. „
Laura - - - - -	Zebra - - - - -	13 Feb. „	- - -	602 – 5	602 – 5	20 6 –	581 14 5	—

Launch E	Espoir	2 Nov.	1862	-	-	-	671	4	8	671	4	8	671	4	8	-	-	-	10 Oct.	1864.
Name unknown	Penguin, tender to Narcissus	7 July	„	-	-	-	327	1	3	327	1	3	51	1	–	276	–	3		
Ditto	ditto	6 Oct.	„	-	-	-	461	4	5	461	4	5	55	8	6	405	15	11		
Ditto	ditto	16 July	„	-	-	-	627	6	9	627	6	9	69	5	2	558	1	7		
Ditto	Rapid	9 April	1863	-	-	-	400	19	9	400	19	9	115	4	5	285	15	4	21 Feb.	1865.
Ditto	ditto	25 April	„	-	-	-	345	19	9	345	19	9	107	16	2	238	3	7	21 Feb.	„
Ditto	ditto	2 Dec.	„	-	-	-	1,019	16	1	1,019	16	1	52	5	7	967	10	6		
Ditto	Griffon	8 Feb.	1864	-	-	-	1,023	2	–	1,023	2	–	435	8	1	587	13	11	23 Jan.	1865.
Salamathi	Persian	14 Feb.	1860	-	-	-	660	–	–	660	–	–	500	10	7	159	9	5	10 March	„
Mumbo Zaza	ditto	18 March	„	-	-	-	533	10	–	533	10	–	359	16	11	173	13	1	10 March	„
Name unknown	Ariel	8 Dec.	1862	-	-	-	176	–	5	176	–	5	104	2	7	71	17	10	21 March	„
Ditto	ditto	11 Dec.	„	-	-	-	275	–	5	275	–	5	154	11	5	120	9	–	21 March	„
Ditto	ditto	21 Dec.	„	-	-	-	764	10	5	764	10	5	411	8	4	353	2	1	21 March	„
Ditto	ditto	26 Feb.	1863	-	-	-	698	10	5	698	10	5	359	1	7	339	8	10	21 March	„
Ditto	ditto	6 March	„	-	-	-	319	–	6	319	–	6	168	17	5	150	3	1	21 March	„
Ditto	ditto	8 March	„	-	-	-	968	–	6	968	–	6	489	10	10	478	9	8	21 March	„
Two dhows (names unknown)	ditto	31 March	1863	-	-	-	687	10	6	687	10	6	356	8	8	331	1	10	21 March	„
Name unknown	ditto	23 April	„	-	-	-	618	5	6	618	5	6	307	1	1	311	4	5	21 March	„
Ditto	ditto	22 Sept.	„	-	-	-	390	10	6	390	10	6	203	11	9	186	18	9	21 March	„
Two dhows (names unknown)	ditto	26 Sept.	„	-	-	-	1,144	1	–	1,144	1	–	584	17	9	559	3	3	21 March	„
Name unknown	ditto	5 April	1862	-	-	-	484	10	–	484	10	–	373	10	1	110	19	11	17 Feb.	„
Ditto	ditto	9 April	1863	-	-	-	258	10	6	258	10	6	135	9	4	123	1	2	21 March	„
Ditto	Dart	7 July	1864	-	-	-	434	16	5	434	16	5	11	7	4	423	9	1		
America	Ariel	5 April	„	-	-	-	3,710	8	2	3,710	8	2	19	15	–	3,690	13	2		
Name unknown	Lee, tender to Rattlesnake	10 July	„	-	-	-	1,566	1	10	1,566	1	10	47	14	–	1,518	7	10		
Melvira, or Charles	Dart	22 July	„	-	-	-	1,433	19	7	1,433	19	7	49	3	–	1,384	16	7		
Name unknown	Ariel	14 March	1863	-	-	-	568	3	9	568	3	9	2	2	5	566	1	4		
Ditto	ditto	31 March	„	-	-	-	1,007	19	10	1,007	19	10	2	2	5	1,005	17	5		
Ditto	Gorgon	27 Feb.	„	-	-	-	432	8	10	432	8	10	-	-	-	432	8	10		
			£.	31,688	8	2	43,337	16	3	75,026	4	5	50,167	19	10	24,858	4	7		
							31,688	8	2				24,858	4	7					
						£.	75,026	4	5			£.	75,026	4	5					

J. Beeby, Accountant General of the Navy.

NAVAL PRIZE MONEY, &c.

ACCOUNT showing the RECEIPT and EXPENDITURE of NAVAL PRIZE, BOUNTY, SALVAGE, and other MONEYS, between the 1st April 1864 and the 31st March 1865.

(Presented pursuant to Act 27 & 28 Vict. c. 24.)

Ordered, by The House of Commons, *to be Printed,*
3 *July* 1865.

Under 2 oz.

NAVY ("ROYAL SOVEREIGN," &c.)

RETURN to an Order of the Honourable The House of Commons, dated 24 February 1865;—*for*,

A RETURN "showing ALTERATIONS and REPAIRS, with the COST thereof, executed on the 'ROYAL SOVEREIGN' and 'PRINCE CONSORT,' since their return from their Cruise last Autumn:"

"And, ESTIMATE of the COST of ALTERING the 'ROYAL ALFRED' from the ordinary Broadside to her present arrangement."

Admiralty, 24 March 1865.

C. H. PENNELL, Chief Clerk.

RETURN showing ALTERATIONS and REPAIRS, with COST thereof, executed on the "ROYAL SOVEREIGN," since her return from her Cruise last Autumn.

SUMMARY OF WORK.	EXPENSE. £.	s.	d.
1. Defects:			
Repairing iron cap scuttles, port hawse-pipe, flaps of turrets, bulwarks, paul rim of capstan, and ventilators of turrets - -	525	2	7
2. Additional Fittings:			
Fitting officers' galley, compressors, bridges, cathead and fish-davit at stern, illuminators in deck, ports, and securing chocks in turrets, platform on pilot-house, and hoods to hatchways - -	1,036	2	3
3. Alterations:			
Stowing boats in middle line, fitting round-houses and water-closets amidships, after-boats' davits fitted to fall down, closing and shifting scuttles in upper deck, substituting iron for wooden rails to bulwarks, strengthening awning stanchions and fastenings to cap scuttles, and fitting moveable iron platforms to the turrets, instead of the fixed wooden ones first fitted - - - -	2,089	18	7
CHIEF ENGINEER'S DEPARTMENT.			
1. Defects and Alterations in Hull:			
Fitting five-ton crane, scuttle frames, petty repairs to deck casing, turn-table gear, and fire-engine - - - - - -	157	11	1
2. Defects and Alterations in Engines and Boilers:			
Hand bilge-pump fitted, and steam-pipe stayed for hoisting up boats - - - - - - - - - - -	45	6	1
GRAND TOTAL - - - £.	3,854	-	7

Robt. Spencer Robinson.

RETURN showing ALTERATIONS and REPAIRS, with COST thereof, executed on the "PRINCE CONSORT" since her return from her Cruise last Autumn.

SUMMARY OF WORK.	EXPENSE. £. s. d.
1. Defects:	
Illuminators in deck and main deck ports broken by firing, port hinges and scuttle flange carried away; eye-bolt for anchor-slip, port waist hammock berthing, side ladder and fore capstan on main deck repaired, &c.; boats repaired and painted; main and upper decks and crown of magazine caulked; hooks and flies to port bars, brass rail on after bridge, spirit-room door, speaking tube from bridge to engine-room, spritsail gaff, port sashes, &c. repaired and refitted	205 3 8
Refitting copper pipe to assistant surgeon's cabin, casing to pipes, clearing shelves, making tables and forms for sick-bay, &c.; examining valves	17 12 6
Clearing fittings for caulking lower deck, and refitting the same, making half ports, &c. &c.	147 6 10
Repairing and refitting masts, yards, &c., water-closets, air-pipes, &c.	142 11 3
Materials supplied for making good defects by the ship's artificers	20 – –
2. Additional Fittings:	
Eye-bolts in knight heads, bolts for fore clew garnets, shivers for fore and main sheets, guard to funnel, bolts for leading blocks to main topgallant halyards, and in forecastle for topmast staysail sheets; brass pins to port hinges, ventilating the bilges, illuminators fitted in upper deck, hatches on lower deck, cranks fitted to the side, armour plates fitted to side, and additional sheathing on ditto	3,138 9 5
Tube scuttles cut in ship's side, ladderway cut in upper deck, guard stanchions and rods to ladderway on lower deck, doors fitted to conning tower, voice pipe, illuminators, additional works for armament, &c.	224 14 1
3. Alterations:	
Altering the position of, and fitting a new bowsprit	729 – 1
Alteration of scuppers	343 7 4
Alteration of water-closets	166 1 2
Altering the fitments of magazine and shot racks, caused by change of armament; fittings for top tackle, the stowage of the port sheet-anchor, cabins on lower deck, seamen's roundhouses, urine troughs, wash berth, bridge shoots to the side, man-holes to coal-bunkers, ash shoots, condenser pipes, flaps to hawse-pipes, fitments of shell-room, and the framing of sick-bay and issue-room for ventilation	578 7 9
Altering chain locker for engineer's pipe, cabins, pantries, cook's cupboards, and stowing tanks in hold and store-rooms, carved work, &c.	230 – 8
Alteration of rigging: alteration of sails, to adapt these to the new plan of rig ordered by the Controller of the Navy on 10th October 1864; repairs to sails	409 3 11
CHIEF ENGINEER'S DEPARTMENT.	
Alterations, &c.:	
Auxiliary engine fitted to bilge, also to be used as a fire-engine and for pumping out boilers; ash-hoisting engine, with gearing complete; stop-water fitted in after main steam-pipe, casing to eduction pipes and condensers, save-alls at wing end of cylinder crosshead (two in number), steam-pipes to sick-bay and gun-room bath, ventilation in air casing, angle-irons and iron doors, fitted as per Order of the 25th November 1864; perforated plates in shaft alley for ventilation	335 – –
Repairs:	
Foremost waste steam-pipe repaired; vacuum gauges repaired; brass studs for glands, 16 in number; brass studs for safety valves, six in number; Kingston valves, 15 in number; all solid and tested to half ton per square inch, up to 12 tons	421 – –
GRAND TOTAL £.	7,107 18 8

Robt. Spencer Robinson.

ESTIMATE of the Cost of Altering the "Royal Alfred" from the ordinary Broadside to her present arrangement, in the manner Approved by their Lordships on 23d December 1864.

Work.	Expense.		
	£.	s.	d.
Cost of six-inch armour plates - - - - - - - - -	12,362	10	–
Altering the ship, exclusive of fitting the thwartship bulk-heads -	8,767	15	–½
Additional labour for fitting 6-inch armour plates, instead of 4½-inch -	2,191	–	–
Cost of armour bulkheads - - - - - - - - - -	5,041	3	6
Total - - - £.	28,362	8	6½
Abate price paid for 4½-inch armour plates returned into store -	16,450	–	–
Actual Cost of Alteration - - - £.	11,912	8	6½

Robt. Spencer Robinson.

NAVY ("ROYAL SOVEREIGN," &c.)

RETURN showing ALTERATIONS and REPAIRS, with the COST thereof, executed on the "ROYAL SOVEREIGN" and "PRINCE CONSORT," since their return from their Cruise last Autumn: and, Estimate of the COST of ALTERING the "ROYAL ALFRED" from the ordinary Broadside to her present Arrangement.

(*Sir James Elphinstone.*)

Ordered, by The House of Commons, *to be Printed,*
27 *March* 1865.

156.

Under 1 *oz.*

NAVY (SHIPBUILDING WORKS).

RETURN to an Order of the Honourable The House of Commons, dated 20 February 1865;—*for*,

COPY "of PROGRAMME of SHIPBUILDING WORKS to be undertaken in HER MAJESTY'S DOCKYARDS during the Year 1865-66."

Admiralty, 21 February 1865.

C. H. PENNELL, Chief Clerk.

PROGRAMME of SHIPBUILDING WORKS to be undertaken in HER MAJESTY'S DOCKYARDS during the Year 1865-66.—(With an ABSTRACT.)

DEPTFORD YARD.

Number of Slip.	Rate.	Guns.	H. P.	NAME OF SHIP.	Probable State in April 1865.	To be Advanced in 1865-66.		Number of Shipwrights to be Employed in 1865-66.	REMARKS.
						Eighths.	*Tons.*		
BUILDING AND COMPLETING FOR SEA:									
1	4	21	S. 500	"Endymion" - -	$\frac{4\frac{4}{8}}{8}$	$\frac{2\frac{4}{8}}{8}$	775	77	To launch, and complete as far as possible.
4	Sloop -	4	S. 300	"Niobe" - -	$\frac{1}{8}$	$\frac{6}{8}$	811	81	To launch, and complete as far as possible.
–	„ -	4	S. 300	New (Amazon class) -	–	$\frac{4}{8}$	541	54	
				TOTAL for Ships on the Stocks - - -		$\frac{12\frac{4}{8}}{8}$	2,127	212	
Repairs, &c. - - - - - - - - - - - - - - -								62	
Ditto, Yard Craft, Coal Depôts, &c. - - - - - - - - -								4	
Houses, Mast - - - - - - - - - - - - - - -								—	
„ Boat - - - - - - - - - - - - - - -								—	
„ Capstan - - - - - - - - - - - - - - -								—	
Single Stationed, Acting Leading Men, &c. - - - - - - - - - -								12	
Total Working Strength - - - - - - - - - - - - -								290	
Absent, Sick Leave, &c. - - - - - - - - - - - - -								15	
TOTAL Estimated for { Established - - - - - - 255									
TOTAL Estimated for { Hired - - - - - - - 50									
				GRAND TOTAL - - -				305	

WOOLWICH YARD.

Number of Slip.	Rate.	Guns.	H. P.	NAME OF SHIP.	Probable State in April 1865.	To be Advanced in 1865–66.		Number of Shipwrights to be Employed in 1865–66.	REMARKS.
						Eighths.	*Tons.*		
BUILDING AND COMPLETING FOR SEA:									
6	Armour-plated Corvette.	6	S. 600	"Pallas" - -	$\frac{5}{8}$	$\frac{3}{8}$	890	105	To launch and complete.
TOTAL for Ships on the Stocks - -						$\frac{3}{8}$	890	105	
To complete for Sea (after Launching) - - -				"Favorite" - - - -		$\frac{1}{8}$	262	192	
				"Prince Albert" - - -		$\frac{2\frac{6}{8}}{8}$	869		
				"Endymion" - - - -		$\frac{1}{8}$	310		
				"Niobe" - - - -		$\frac{1}{8}$	135		
				"Viper" - - - - -		uncertain			
				"Vixen" - - - -		uncertain			
TOTAL - - -						$\frac{8\frac{6}{8}}{8}$	2,466	297	
Repairs, &c.:									
Complete,—"Spiteful." Refit,—"Fox," "Industry," "Dromedary," and "Supply" - - - - - - - - - - - -								215	
Ditto, Yard Craft, Coal Depôts, &c. - - - - - - - - -								40	
Houses, Mast - - - - - - - - - - - - - -								30	
„ Boat - - - - - - - - - - - - - -								20	
„ Capstan - - - - - - - - - - - - - -								5	
Single Stationed, Acting Leading Men, &c. - - - - - - - -								20	
Total Working Strength - - - - - - - - - - - - -								627	
Absent, Sick, Leave, &c. - - - - - - - - - - - - -								34	
TOTAL Estimated for				Established - - - - -			461		
				Hired - - - - - -			200		
GRAND TOTAL - - -								661	

CHATHAM YARD.

Number of Slip.	Rate.	Guns.	H. P.	NAME OF SHIP.	Probable State in April 1865.	To be Advanced in 1865–66.		Number of Shipwrights to be Employed in 1865–66.	REMARKS.
						Eighths.	*Tons.*		
BUILDING AND COMPLETING FOR SEA:									
Dock No. 2	Armour-plated Ship.	15	S. 1,000	"Bellerophon" -	$\frac{5}{8}$	$\frac{3}{8}$	1,593	188	To launch, and complete as far as possible.
7	„	24	S. 1,000	"Lord Warden" -	$\frac{5\frac{1}{8}}{8}$	$\frac{2\frac{7}{8}}{8}$	1,461	172	To launch, and complete as far as possible.
Dock No. 2	„	15	S. 1,000	New (Bellerophon class)	–	$\frac{3}{8}$	1,593	188	To commence.
–	Sloop -	4	S. 300	New (Amazon class)	–	$\frac{3}{8}$	405	41	To commence.
				TOTAL for Ships on the Stocks - -		$\frac{11\frac{7}{8}}{8}$	5,052	589	
Repairs &c.:									
Refit "Plover and Ariadne" - - - - - - - - - -								176	
Ditto, Yard Craft and Coal Depôts, &c., including the fitting of a Mortar Float as Mooring and Coal Lighter for Haulbowline, and "Modeste" as a Coal Depôt for Chatham - - - - - - - - - - -								35	
Taking down Ships' Frames - - - - - - - - - - -								16	
Houses, Mast - - - - - - - - - - - - -								20	
„ Boat - - - - - - - - - - - - -								30	
„ Capstan - - - - - - - - - - - - -								3	
Single Stationed, Acting Leading Men, &c. - - - - - - - - -								26	
Total Working Strength - - - - - - - - - - - -								895	
Absent, Sick, Leave, &c. - - - - - - - - - - - -								48	
TOTAL Estimated for { Established - - - - - - - 553 / Hired - - - - - - - - 390									
GRAND TOTAL - - -								943	

SHEERNESS YARD.

Number of Slip.	Rate.	Guns.	H. P.	NAME OF SHIP.	Probable State in April 1865.	To be advanced in 1865–66.		Number of Shipwrights to be Employed in 1865–66.	REMARKS.
						Eighths.	*Tons.*		
BUILDING AND COMPLETING FOR SEA:									
— Nil. —									
To complete for Sea (after Launching)				"Minotaur"		partly		60	
				"Star"		$\frac{1}{8}$	108		
				"Bellerophon"		uncertain			
				"Lord Warden"		uncertain			
				TOTAL		$\frac{1}{8}$	108		
Repairs, &c.: To prepare "Chichester" for Foreign Service; to refit "Icarus," Barracouta," "Challenger," and Coast Guard Ships on East Coast, and Maintain Reserve (38 Ships)								287	
Ditto, Yard Craft, Coal Depôts, &c.								45	
Houses, Mast								40	
„ Boat								20	
„ Capstan								4	
Single Stationed, Acting Leading Men, &c.								20	
Total Working Strength								476	
Absent, Sick, Leave, &c.								26	
TOTAL Estimated for				Established			497		
				Hired			5		
				GRAND TOTAL				502	

PORTSMOUTH YARD.

Number of Slip.	Rate.	Guns.	H. P.	NAME OF SHIP.	Probable State in April 1865.	To be Advanced in 1865-66.		Number of Shipwrights to be Employed in 1865-66.	REMARKS.
						Eighths.	*Tons.*		
BUILDING AND COMPLETING FOR SEA:									
— Nil. —									
To complete for Sea (after launching)				"Royal Alfred"		$\frac{2\frac{1}{8}}{8}$	1,106	220	
				"Helicon"		$\frac{1}{8}$	105		
				"Minstrel"		$\frac{\frac{7}{8}}{8}$	30		
				"Cherub"		$\frac{1\frac{1}{8}}{8}$	38		
				"Minotaur"		uncertain	-		
				"Scorpion"		uncertain	-		
				"Valiant"		uncertain	-		
				TOTAL		$\frac{5\frac{1}{8}}{8}$	1,279		
Repairs, &c.: "Mersey," "Malacca," "Cruiser," "Furious," "Pearl," "Simoom," "Urgent," "Himalaya," "Orontes." Channel Fleet ("Hector" and two others). Prepare,—"Calcutta" (for Gunnery Ship). Keep in order,—"Excellent," "Illustrious," and "Thunderer." Refit,—"Warrior" and "Defence" for 1st Division. Coast Guard Ships ("Irresistible," and another) and Maintain,—Reserve (54 Ships) - -								849	
Ditto, Yard Craft, Coal Depôts, &c. - - - - - - - -								45	
Houses, Mast - - - - - - - - - - - - - -								65	
„ Boat - - - - - - - - - - - - - -								65	
„ Capstan - - - - - - - - - - - - - -								26	
Single Stationed, Acting Leading Men, &c. - - - - - - -								35	
Total Working Strength - - - - - - -								1,305	
Absent, Sick Leave, &c. - - - - - - -								70	
TOTAL estimated for Established - - -							848		
TOTAL estimated for Hired - - - -							527		
GRAND TOTAL - - - -								1,375	

DEVONPORT YARD.

Number of Slip.	Rate.	Guns.	H. P.	NAME OF SHIP.	Probable State in April, 1865.	To be Advanced in 1865–66.		Number of Shipwrights to be Employed in 1865–66.	REMARKS.
						Eighths.	*Tons.*		
BUILDING AND COMPLETING FOR SEA:									
–	Sloop -	4	S. 300	New (Amazon Class.)	–	$\frac{4}{8}$	541	54	
				TOTAL for Ships on the Stocks - -		$\frac{4}{8}$	541	54	
To complete for Sea (after launching) - - -				"Lord Clyde" - - - -		$\frac{4}{8}$	254	110	
				"Amazon" - - - - -		$\frac{4}{8}$	67		
				"Agincourt" - - - -		uncertain -			
				"Wivern" - - - - -		uncertain -			
				TOTAL - - -		$\frac{5}{8}$	862	164	
Repairs, &c.:									
				"Two 60 H. P. Gun Boats. "Resistance," "Narcissus," "Hindostan" (to attach to "Britannia"), "Creole" (for Naval Reserve), "Flora" (for Ascension), "Tamar," Gunnery and Harbour Ships. Channel Fleet and Troop Ships. Coast Guard Ships on West Coast. Maintain Reserve (39 Ships) - - - - - - - - - -				437	
				Ditto, Yard Craft, Coal Depôts, &c. - - - - - - - - -				35	
Houses, Mast - - - - - - - - - - - - - -								60	
„ Boat - - - - - - - - - - - - - -								55	
„ Capstan - - - - - - - - - - - - - -								35	
Single Stationed, Acting Leading Men, &c. - - - - - - - -								32	
				Total Working Strength - - - - - - - -				818	
				Absent, Sick Leave, &c. - - - - - - - -				44	
				TOTAL estimated for Established - - - -			807		
				TOTAL estimated for Hired - - - - -			55		
				GRAND TOTAL - - -				862	

PEMBROKE YARD.

Number of Slip.	Rate.	Guns.	H. P.	NAME OF SHIP.	Probable State in April 1865.	To be Advanced in 1865–66.		Number of Shipwrights to be Employed in 1865–66.	REMARKS.
						Eighths.	*Tons.*		
BUILDING AND COMPLETING FOR SEA:									
7	Sloop	4	S. 300	"Amazon"	$\frac{5}{8}$	$\frac{24}{8}$	338	35	To launch and complete as far as possible.
9	"	4	S. 300	"Vestal"	$\frac{2}{8}$	$\frac{54}{8}$	743	78	To launch and complete as far as possible.
7	"	4	S. 300	New (Amazon Class)	–	$\frac{52}{8}$	710	73	To launch and complete as far as possible.
–	Corvette armour-plated.	8	S. 600	New (armour-plated, about 2,969 tons).	–	$\frac{3}{8}$	1,112	132	To complete as far as possible.
				TOTAL for Ships on the Stocks		$\frac{162}{8}$	2,903	318	
				To complete for Sea (after launching) "Lord Clyde"		$\frac{5}{8}$	318	33	
				TOTAL		$\frac{167}{8}$	3,221	351	
Repairs, &c.								5	
Ditto, Yard Craft, Coal Depôts, &c.								6	
Taking down Ships' Frames								9	
Houses, Mast								—	
" Boat								3	
" Capstan								2	
Single Stationed, Acting Leading Men, &c.								15	
Total Working Strength								391	
Absent, Sick, Leave, &c.								20	
TOTAL Estimated for				Established			381		
				Hired			—		
				Supernumeraries			30		
				GRAND TOTAL				411	

ABSTRACT of the Foregoing PROGRAMME of WORKS in the DOCKYARDS for the Year 1865-66.

	DEPTFORD.			WOOLWICH.			CHATHAM.			*SHEERNESS.			PORTSMOUTH.			DEVONPORT.			PEMBROKE.			TOTAL.		
	Number of Eighths and Tons intended to be Built.		Number of Men.	Number of Eighths and Tons intended to be Built.		Number of Men.	Number of Eighths and Tons intended to be Built.		Number of Men.	Number of Eighths and Tons intended to be Built.		Number of Men.	Number of Eighths and Tons intended to be Built.		Number of Men.	Number of Eighths and Tons intended to be Built.		Number of Men.	Number of Eighths and Tons intended to be Built.		Number of Men.	Number of Eighths and Tons intended to be Built.		Number of Men.
	Eighths.	*Tons.*		*Eighths.*	*Tons.*		*Eighths.*	*Tons.*		*Eighths.*	*Tons.*		*Eighths.*	*Tons.*		*Eighths.*	*Tons.*		*Eighths.*	*Tons.*		*Eighths.*	*Tons.*	
Building and completing for Sea Ships on the Stocks on 31st March 1865, or to be Built. — Armour-plated Ships	–	–	–	–	–	–	8⅞	4,647	548	–	–	–	–	–	–	–	–	–	–	–	–	8⅞	4,647	548
Armour-plated Corvettes (6th Rates)	–	–	–	3	890	105	3	405	41	–	–	–	–	–	–	–	–	–	3	1,112	132	9	2,407	278
Frigates	2⅜	775	77	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2⅜	775	77
Sloops	10	1,352	135	–	–	–	–	–	–	–	–	–	–	–	–	4	541	54	13⅜	1,791	186	27	3,684	375
	12⅜	2,127	212	3	890	105	11⅞	5,052	589	–	–	–	–	–	–	4	541	54	16⅜	2,903	318	47⅝	11,513	1,278
*Completing for Sea Ships Afloat on 31st March 1865	–	–	–	5⅝	1,576	*192	–	–	–	1⅛	108	*60	5⅛	1,279	*220	1	321	*110	⅜	318	33	13⅝	3,602	615
TOTAL BUILDING	12⅜	2,127	212	8⅝	2,466	297	11⅞	5,052	589	1⅛	108	60	5⅛	1,279	220	5	862	164	16⅞	3,221	351	61⅜	15,115	1,893
Repairs to Ships	–	–	62	–	–	215	–	–	176	–	–	287	–	–	849	–	–	437	–	–	5	–	–	2,031
Ditto to Yard Craft, &c.	–	–	4	–	–	40	–	–	35	–	–	45	–	–	45	–	–	35	–	–	6	–	–	210
Taking down Ships' Frames	–	–	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	–	9	–	–	25
Houses, Mast	–	–	–	–	–	30	–	–	20	–	–	40	–	–	65	–	–	60	–	–	–	–	–	215
Ditto Boat	–	–	–	–	–	20	–	–	30	–	–	20	–	–	65	–	–	55	–	–	3	–	–	193
Ditto Capstan	–	–	–	–	–	5	–	–	3	–	–	4	–	–	26	–	–	35	–	–	2	–	–	75
Single Stationed, Acting Leading Men, &c.	–	–	12	–	–	20	–	–	26	–	–	20	–	–	35	–	–	32	–	–	15	–	–	160
TOTAL REPAIRS, &c. &c.	–	–	78	–	–	330	–	–	306	–	–	416	–	–	1,085	–	–	654	–	–	40	–	–	2,909
Total Working Strength	–	–	290	–	–	627	–	–	895	–	–	476	–	–	1,305	–	–	818	–	–	391	–	–	4,802
Absent, Sick Leave, &c.	–	–	15	–	–	34	–	–	48	–	–	26	–	–	70	–	–	44	–	–	20	–	–	257
GRAND TOTAL	–	–	305	–	–	661	–	–	943	–	–	502	–	–	1,375	–	–	862	–	–	411	–	–	5,059
Established Men	–	–	255	–	–	461	–	–	553	–	–	497	–	–	848	–	–	807	–	–	381	–	–	3,802
Hired Men	–	–	50	–	–	200	–	–	390	–	–	5	–	–	527	–	–	55	–	–	30 Supernumeraries.	–	–	1,257

* In addition to the Eighths and Tonnage inserted, Shipwrights have been included in the numbers marked (*), to complete as far as possible the following Ships, viz., "Viper" and "Vixen," at Woolwich; "Minotaur" (partly), "Bellerophon," and "Lord Warden," at Sheerness; "Minotaur," "Scorpion," and "Valiant," at Portsmouth; "Agincourt" and "Wivern," at Devonport; but the proportion of Eighths and corresponding Tonnage cannot be precisely given.

GENERAL SUMMARY, showing the Appropriation of the Workmen in the foregoing PROGRAMME of WORKS for 1865-66.

	Shipwrights.
For Ships Building, and for completing new Ships Afloat, for Sea -	1,893
For Repairs to Ships and Yard Craft, for taking down Ships' Frames, for Casualties, for all Yard Services, and for Maintenance of Ships in Reserve - - - - - - - - - - - -	2,909
TOTAL Working Strength - - - -	4,802

Note.—This Abstract refers only to the number of Shipwrights, the number of other Artificers being in proportion to the Shipwrights. The Scheme of Works cannot be considered as absolutely fixed by the Programme; it must be looked at only as indicating the probable employment of the Artificers of the Dockyards. The casual work is extremely uncertain, but provision has been made for meeting it as far as it can be foreseen.

Controller's Office,
10 February 1865.

Robert Spencer Robinson.

NAVY (SHIPBUILDING WORKS).

COPY of PROGRAMME of SHIPBUILDING WORKS to be undertaken in HER MAJESTY'S DOCK-YARDS during the Year 1865–6.

(*Lord Clarence Paget.*)

Ordered, by The House of Commons, *to be Printed,*
20 *February* 1865.

Under 2 *oz.*

NAVY (SHIPS).

RETURN to an Order of the Honourable The House of Commons, dated 16 February 1865;—*for*,

A RETURN "of the Number of STEAM SHIPS Afloat and Building, together with the Number of Effective SAILING SHIPS, on 1st February 1865."

Admiralty, 16 February 1865.

C. H. PENNELL, Chief Clerk.

RETURN showing the Number of STEAM SHIPS Afloat and Building, together with the Number of Effective SAILING SHIPS, on the 1st February 1865.

CLASSES OF SHIPS.		STEAM.			Effective Sailing Ships Afloat.	TOTAL Steam and Sailing.
		Afloat.	Building.	TOTAL.		
Armour-plated Ships, Iron, 3d rates	Screw	6	3	9	-	9
Ditto „ 4th „	„	2	-	2	-	2
Ditto Wood, 3d rates	„	6	1	7	-	7
Ditto „ 4th „	„	1	-	1	-	1
Ditto Cupola Ships, 4th rates	„	4	-	4	-	4
Ditto Corvettes, Wood, 6th rates	„	1	1	2	-	2
Ditto Sloops „	„	2	-	2	-	2
Ditto Gun Boats, Iron	„	-	3	3	-	3
Ditto Floating Batteries, Iron	„	3	-	3	-	3
Ditto ditto Wood	„	2	-	2	-	2
Ships of the Line	„	55	*3	58	1	59
Frigates	„	37	1	38	9	47
	Paddle	6	-	6	-	6
Block Ships	Screw	8	-	8	-	8
Corvettes	„	26	*1	27	-	27
Sloops	„	35	3	38	4	42
	Paddle	19	-	19	-	19
Small Vessels	„	13	-	13	-	13
Despatch Vessels	„	4	-	4	-	4
Gun Vessels	Screw	37	*4	41	-	41
Gun Boats	„	105	*6	111	-	111
Tenders, Tugs, &c.	„	7	-	7	1	8
	Paddle	40	-	40	-	40
Mortar Ships	Screw	4	-	4	-	4
Troop and Store Ships	„	15	-	15	-	15
	Paddle	1	-	1	-	1
Yachts	Screw	1	-	1	-	1
	Paddle	5	-	5	-	5
Mortar Vessels and Floats		-	-	-	54	54
TOTAL SCREW		357	26	383	—	—
TOTAL PADDLE		88	-	88	—	—
GRAND TOTAL		445	26	471	69	540

* The building of 3 line-of-battle ships, 1 corvette, 4 gun vessels, and 4 gun boats, is suspended.

Controller's Office, 15 February 1865.

Rob. Spencer Robinson.

NAVY (SHIPS).

RETURN of the Number of STEAM SHIPS Afloat and Building, together with the Number of Effective SAILING SHIPS, on 1st February 1865.

(*Lord Clarence Paget.*)

Ordered, by The House of Commons, *to be Printed,*
16 *February* 1865.

RETURN to an Address of the Honourable The House of Commons, dated 20 February 1865;—*for*,

"COPY of SPECIFICATIONS issued by the ADMIRALTY for the Construction of the STEAM TRANSPORTS for Service between *England* and *India*."

Admiralty, 27 February 1865.

C. H. PENNELL, Chief Clerk.

Admiralty, 1864.

SPECIFICATION for Building by Contract an IRON SCREW TROOP SHIP.

	DIMENSIONS.	*Feet.*	*Inches.*
Length	Between the perpendiculars	360	0
Ditto	Of the keel for tonnage	326	9½
Breadth	Extreme	49	0
Ditto	For tonnage	49	0
Ditto	Moulded	48	9
Depth	In hold to top of floor plates	22	4
Burthen	In tons	No. 4,173$\frac{25}{94}$	

Which is the greatest amount of tonnage to be paid for.

Keel

To be formed as shown on the midship section, the vertical keel plate to be $\frac{5}{8}$-inch thick (except the after part, which is to be increased in thickness), and 42 inches deep. The depth to vary at the extremities, as shown in the profile. The angle irons connecting the vertical keel plate with the flat keel plates are to be 5″ × 5″ × $\frac{3}{4}$″, and riveted with 1-inch rivets through the vertical keel plate, and 1$\frac{1}{8}$-inch rivets through the flat keel plates. All the plates and angle irons are to be worked in the greatest lengths procurable; the butts are to be well fitted and properly supported by straps, and shifted to the satisfaction of the overseer.

The vertical keel plate is to extend from the stern post to the stem; the after end is to be firmly attached to the stern post, and the foremost end to run up and be secured to the stem as may be directed. The butts of the plates forming the vertical keel plate to have double straps $\frac{3}{8}$-inch thick, treble chain riveted. At the butts of each of the flat keel plates, butt straps of the same thickness as the plates are to be introduced on each side of the keel angle irons. The rivet holes through these plates and the keel angle irons are either to be drilled or rimed out after being punched, so as to remove any burr from the surface, the faying surfaces are to be carefully fitted, and are to be scraped and cleaned before being worked. The whole of the above work is to be riveted together with rivets of 1$\frac{1}{8}$-inch diameter. The outer edge of the inner keel plate to be single riveted. At the fore and after extremities of the ship forgings are to be introduced, forming the lower parts of the stem and stern frame, agreeably to sketches that will be furnished.

The keel will require to be carefully caulked, so that it may divide the double bottom into two separate water-tight compartments.

Angle Irons on Top of Vertical Keel Plate.

The angle irons on the upper edge of the vertical keel plate to be 3″ × 3½″ × ½″, worked in short lengths, and turned down the bracket frames to make the upper edge of keel water-tight.

Gutter Plate

The gutter plate on the throating of the floors to be 3 feet broad, and ½-inch thick, worked in long lengths, and to extend as far forward and aft as practicable, tapering in width, if necessary.

The angle irons uniting the gutter plate to the vertical keel plate are to be 3″ × 3½″ × ½″ thick.

Stem - - - - - To be made of the best scrap iron 12″ × 3½″ at the head, and 12″ × 4″ at the lower part, where it is to be properly scarphed to the keel.

Rudder and Body Posts - The rudder post, with eyes, &c. complete, and spur on the fore part at the counter to connect it with the fore post, to be forged in one piece; the body post, the boss for propeller shaft, the after piece of keel for about 18 feet before the fore part of the aperture, and a spur on after part for connexion with the after post, are also to be forged in one; the whole to be made of the best hammered scrap iron, and in accordance with the engineer's drawings, or as per sketch that will be furnished. The hole through the post for the shaft is to be drilled and prepared by the shipbuilder for the reception of the tube for the propeller shaft. The rudder and body posts to be connected at the height of the counter by a forging 10″ × 7″ scarphing to the spurs above mentioned.

The general dimensions of the posts to be as follows:—

The rudder post to be 7 inches athwartships by 24 inches fore and aft, bearded on the fore part; the body post 7 inches athwartships, and 20 inches fore and aft.

Rudder - - - - - To be forged of the best scrap iron, the main spindle to be 9 inches diameter at the head, and to continue the same through the counter, tapering from thence to 4 inches at the keel; to have five pintles of 4⅛ inches diameter, forged solid in the frame, the bearing pintle to have steel bearings, the frame to be substantially formed and plated with ¼-inch plates, and filled in with Dantzic fir.

A water-tight stuffing-box is to be fitted on the counter, and every requisite means for steadying and locking the rudder head to be fitted on the upper deck.

Longitudinal Frames - - The plates and angle irons composing the longitudinal frames are to be worked in the greatest lengths procurable, and great care is to be taken that the butts are well fitted.

The angle irons on the outer edges, as well as the plates, are to pass unbroken through the water-tight frames, the surrounding joints being carefully caulked and made water-tight.

The longitudinal frames are to be made of one depth of plate, and placed in such a direction throughout their length as to clear all the longitudinal joints of the outside plates, and at the extremities of the ship their breadth is to be reduced, and as many of them as practicable continued to the stern and body post. The fourth longitudinal from the keel will not extend through the entire length of the double bottom, but will be discontinued at such a distance from each end of it as may be hereafter directed.

In each of the four longitudinals in the double bottom a man-hole is to be cut in every alternate opening, as shown in the section, observing that the holes are not to be cut in two consecutive longitudinals in the same opening.

A hole for a watercourse is to be cut in every opening, as shown in the section.

The butts of the plates forming longitudinals are to be secured by double butt straps, each ¼-inch thick, double chain riveted.

The butts of the angle irons are also to be supported by straps, or covering angle irons; fillings or liners are to be dispensed with between the angle irons on the longitudinal frames and the bottom plates, the angle irons being bent so as to pass over the butt straps, or worked as may be directed.

The dimensions of longitudinals are to be as follows:—

	Plate.	Angle Irons.	
		Inner Edge.	Outer Edge.
1st or Lower Longitudinal -	38″ × 7/16″	3″ × 3″ × ½″	3″ × 3½″ × ½″
2d Longitudinal - - -	33″ × 7/16″	3″ × 3″ × ½″	3″ × 3½″ × ½″
3d ditto - - -	32″ × 7/16″	3″ × 3″ × ½″	3″ × 3½″ × ½″
4th ditto - - -	31″ × 7/16″	3″ × 3″ × ½″	3″ × 3½″ × ½″
5th ditto - - -	25″ × ½″	3″ × 3½″ × ½″	3″ × 3½″ × 9/16″

Transverse Framing - - The transverse frames are to be 3 feet 6 inches apart throughout the ship, composed as shown in the section.

The transverse framing in the double bottom is to be made up of continuous angle irons, 4″ × 3½″ × 7/16″ on the upper edge of the frame, angle irons 5″ × 4″ × 9/16″ worked in short lengths between the longitudinals, and of bracket plates 7/16-inch thick, as shown in the section. The bracket plates to be attached to the longitudinals by short angle irons 3″ × 3″ × 7/16″. The frame angle iron between the vertical keel plate and the first longitudinal is to turn up the side of the vertical keel plate, as shown in the section, and be riveted to it.

The transverse frames above the double bottom are to be 4″ × 3½″ × ½″, having the heels turned on the upper longitudinal, as shown in the section, with reverse angle irons 10″ × 3½″ × ½″ attached to the frame angle irons at the lower part by bracket plates ⅜-inch thick, as shown in the section.

At the union of the transverse framing of the double bottom with the 10-inch reverse frames, short angle irons 3″ × 3½″ × ½″ are to be riveted on to the 10-inch reverse angle irons to receive the straps connecting the reverse frames to the plating of double bottom, as shown in the section.

Transverse Framing—*contd.*

A strap is to be worked on every frame throughout the double bottom.
These straps are to be $\frac{5}{8}$-inch thick and to be $9\frac{1}{2}$-inch wide at the bottom, in order that the rivets in the lower part may be kept clear of the rivets in the frame angle irons.
The straps to be reduced to 7 inches wide at the top, as shown on the section.
At intervals of 21 feet, and in the situations shown in the profile, instead of bracket frames, water-tight frames are introduced.
Each water-tight frame is formed by plates $\frac{1}{2}$-inch thick, fitted between the longitudinals and the inner and outer skins, and supported on the upper edge by the continuous angle iron, and at the bottom and ends by staple angle irons $3'' \times 4'' \times \frac{9}{16}''$.
At the transverse bulkheads the angle irons on the water-tight frames are to be double.

Transverse Framing before and abaft the Double Bottom.

The floor and transverse plates before and abaft the double bottom are to be $\frac{7}{16}$-inch thick, except at the water-tight bulkheads, where they are to be $\frac{1}{2}$-inch thick.
The angle irons on the outer edge of the floor and short transverse plates are to be $3\frac{1}{2}'' \times 4'' \times \frac{9}{16}''$. Those on the floor plates are to turn up against and to be riveted to the vertical keel plate, as shown upon section.
The short transverse plates are to be secured to the longitudinal by angle irons $3'' \times 3'' \times \frac{7}{16}''$.
The transverse frames above the water-tight flat forward and aft are to be $4'' \times 3\frac{1}{2}'' \times \frac{1}{2}''$, with the heels turned on the upper longitudinal, as shown on section.
The reverse angle irons are to be continuous from gunwale to gunwale. To be $10'' \times 3\frac{1}{2}'' \times \frac{1}{2}''$ from gunwale to lower deck, and to taper from thence to $4'' \times 3\frac{1}{2}'' \times \frac{7}{16}''$ below.
Where the 10-inch reverse angle irons leave the outside angle irons above the water-tight flat, they are to be connected by bracket plates $\frac{3}{8}$-inch thick.

Disposition of Butts of Plates, &c.

Sketches showing the general arrangement of the butts of plates of bottom, of the plates and angle irons in the frames, &c. are to be prepared, and submitted to the overseer for approval before the work is commenced, and no deviation therefrom will be allowed without his consent having been previously obtained.

Inner Bottom - - -

Water-tight plating is to be wrought inside the ship, as shown in the midship section, extending from the upper longitudinal on one side to the same height on the other, and from station (19) to (86).
The plating on the floors to be $\frac{7}{16}$-inch thick, except the gutter plate and the plates under the boilers, where it is to be $\frac{1}{2}$-inch thick, to be worked flush on the upper side, and properly supported by short edge strips and butt straps. The edges to be single riveted, and the butts to be double chain riveted.
The whole to be caulked and made water-tight, to the entire satisfaction of the overseer.
A water-tight man-hole door is to be fitted in this bottom, at each end of each compartment.

Outside Plating - - -

	Thickness.	
	200 Ft. Amidships.	Forward and Aft.
Flat keel plates { Outer - - - -	$1''$	$\frac{7}{8}''$
Flat keel plates { Inner - - - -	$\frac{7}{8}''$	$\frac{13}{16}''$
First strake of bottom - - - -	$\frac{7}{8}''$	$\frac{13}{16}''$
Thence to bilge - - - - -	$\frac{3}{4}''$	$\frac{11}{16}''$
Thence to wales - - - - -	$\frac{13}{16}''$	$\frac{11}{16}''$
Wales, in two strakes - - - -	$\frac{7}{8}''$	$\frac{13}{16}''$
Between wales and sheer strake - -	$\frac{5}{8}''$	$\frac{9}{16}''$
Sheer strake - - - - - -	$\frac{5}{8}''$	$\frac{9}{16}''$
Above ditto - - - - - -	$\frac{1}{8}''$	$\frac{3}{8}''$

N. B.—The thickness of the plates to be reduced gradually.

The sheer strake is to be carried up 14 inches above the upper deck stringer, as shown in the midship section. All joints of outside plating to be double riveted.
The butt straps of outside plating are to be of the same thickness as the plates, and to have the fibre in the same direction.
Those on the inner plates are to extend the whole breadth of the plates, those on the outer plates are to be carefully fitted between the laps. The riveting to be treble chain, the straps being 16 diameters wide.
The spaces between the plating and the frames are to be carefully fitted with solid liners.
All laps, butt straps, and faying surfaces of the plates are to be cleared from rust before being worked. The plates are to be truly fitted at the joints and butts, as no pieces will be allowed to be put in and caulked over.
All plates requiring such pieces are to be rejected.
The punching and countersinking are to be carefully executed, and the rivet holes rimed out wherever required by the overseer.
All the joints are to be caulked with the greatest care, and made perfectly water-tight, no canvas, red lead, or other substance is on any account to be inserted in the seams, but all to be caulked throughout, metal to metal.
The length of the outside plates to be not less than 10′ 6″.

Bilge Keels - - -

To be fitted as described on the midship section, and of such length as may be directed. The angle irons to be $4'' \times 4'' \times \frac{5}{8}''$.

Riveting - - - -

The rivets are to be from $\frac{1}{8}$ to $\frac{1}{4}$-inch larger in diameter than the thickness of the plates, as directed by the overseer, and the greatest care is to be taken that they are full and smooth outside the plates, and chipped down while hot.

All the rivets to be made of Bowling or Lowmoor iron, or other iron approved for the purpose by the Controller of the Navy.

The rivets to be made of a conical form under the head. The riveting to be executed in a careful and workmanlike manner, the rivets thoroughly fitting the holes, and the greatest care is to be taken in punching to prevent unfair holes; all such holes are to be rimed out before riveting: the countersinking is also to be carefully done.

The overseer may require any holes to be drilled and bolts turned for them, or he may substitute bolts for rivets, or make other changes of this kind, without additional charge by the contractors, wherever he may think it desirable.

Quality of Iron - - -

The outer and inner keel plates and plates in wake of the boss to be of Lowmoor, Bowling or other iron approved by the Controller of the Navy; the gutter plate, the upper deck stringer, and tie-plates, all the outside plating and plating on double bottom, and straps at the heels, of 10″ reverse frames to be of "best best" boiler plate, and the remainder to be of "best" boiler plate.

The name of the maker of whom it is proposed to purchase the iron to be submitted to the Controller of the Navy for his approval, and the whole to be attested by the certificates or invoices of the firm supplying the same, if required, and to have the maker's name stamped in a legible manner on each bar or plate.

The strength of the iron generally must be such as to bear a tensile force of 22 tons to the square inch lengthways; and the plates, "best best," a tensible force of 22 tons per inch lengthways and 18 tons crossways; and "best" 20 tons per square inch lengthways, and 17 tons crossways, and the overseer will have power to test the strength, ductility, and other qualities of the metal by any suitable means.

Samples will be selected by him to be torn asunder, and otherwise tested, by bending both hot and cold in his presence, and should they break with less than the prescribed force on the square inch, or prove otherwise defective, or of inferior quality, the lot from which the sample has been selected may be rejected.

A lever machine for pulling asunder the samples, with a means of practically proving its accuracy, and apparatus for otherwise testing the quality of the material, are, together with the samples themselves, to be provided by the contractor on his own premises and at his own cost and charge; and he shall find all assistance necessary for the process of testing, or for any other experiment the overseer may desire to try upon the work.

Pillars - - - -

To be wrought-iron tubes, with heads and heels welded in solid, and firmly secured to the beams, &c. Every alternate beam is to be pillared, trussed, or otherwise supported, as shall be directed. The diameters and thicknesses of the pillars to be as follows:—

	Diameter. Inches.	*Thickness. Inches.*
Under orlop deck to floor - - -	5 - -	$\frac{3}{8}$
„ main „ - - -	6 - -	$\frac{7}{16}$
Orlop to lower deck - - - -	5 - -	$\frac{3}{8}$
Lower to main - - - - -	5 - -	$\frac{3}{8}$
Main to spar - - - - -	$4\frac{1}{2}$ - -	$\frac{5}{16}$
Spar deck to forecastle and poop - -	4 - -	$\frac{1}{4}$

Stringers - - - -

The stringer on the poop, forecastle, and deck houses to be 18 inches broad and $\frac{7}{16}$-inch thick, to be worked close home to the side plates, and secured thereto by angle irons $3\frac{1}{2}'' \times 3\frac{1}{2}'' \times \frac{1}{2}''$, upper deck stringer to be 84 inches broad amidships, tapering to 66 inches forward and aft, and $\frac{5}{8}$-inch thick, to be worked close home to the outside plating, and secured thereto by angle irons $4'' \times 4'' \times \frac{5}{8}''$, and to the reverse frames by angle irons $5\frac{1}{2}'' \times 4'' \times \frac{5}{8}''$.

Main deck stringer plate to be 36 inches broad and $\frac{5}{8}$-inch thick, secured to the plates of the side by short angle irons $4'' \times 4'' \times \frac{5}{8}''$, and to the reverse frames by angle irons $5\frac{1}{2}'' \times 4'' \times \frac{5}{8}''$.

Lower deck stringer plate to be 30 inches broad and $\frac{1}{2}$-inch thick, secured to the plates of the side by angle irons $3\frac{1}{2}'' \times 3\frac{1}{2}'' \times \frac{1}{2}''$, and to the reverse frames by angle irons $5\frac{1}{2}'' \times 3\frac{1}{2}'' \times \frac{1}{2}''$.

This stringer is to be continued through the engine and boiler spaces, to have an angle iron stiffener $3\frac{1}{2}'' \times 3\frac{1}{2}'' \times \frac{1}{2}''$ on the inner edge, and suitable plate brackets fitted to every frame.

The butts of all the stringer and tie-plates to be treble chain riveted.

Water-Tight Flats - -

A water-tight flat $\frac{7}{16}$-inch thick is to be fitted forward and aft at the height shown in the drawings, the plates to be arranged as may be directed by the overseer.

The whole to be made perfectly water-tight.

Water-tight man-holes or scuttles to be fitted as may be directed.

Tie-Plates on Upper and Main Decks.

To be worked on each side of the hatchways, 24 inches broad amidships, tapering to 20 inches forward and aft.

The tie-plate on the upper deck is to be $\frac{5}{8}$-inch thick, and that on the main deck $\frac{1}{2}$-inch thick.

Plating

Plating round Masts, &c.	Plates $\frac{1}{8}$-inch thick are to be attached to the deck beams in the wake of mast-holes, capstans, bitts, &c. wherever directed by the overseer.
Bulkheads	To have water-tight bulkheads where shown on the profile and plans extending from the inner bottom to the main deck, to be $\frac{1}{2}$-inch thick at the bottom, tapering to $\frac{7}{16}$-inch at the top, stiffened by vertical bars of angle iron $4'' \times 3'' \times \frac{1}{2}''$, 30 inches apart. Water-tight doors are to be fitted where required, with screen doors, &c. complete, and to be worked from the main deck. The bulkheads at the side are to run up to the upper deck to form cabin bulkheads, as shown in the plans and profile. The after bulkhead, to receive the stuffing box, is to be $\frac{5}{8}$-inch thick; to be carefully strengthened, and all the floors abaft the same are to run up, as will be shown by a sketch. All water-tight bulkheads are to be fitted above the inner bottom with approved brass sluice valves. The liners at the water-tight bulkheads are to extend on each side the angle irons, so as to take two additional rows of rivets on each side.
Coal Bunkers	Coal bunkers are to be built by the shipbuilders of the required capacity; the thickness of the plate, size of angle irons, and general arrangement to be as may be directed. The plates are to be carefully fitted, caulked, and made water-tight; the flats to be of wood or iron, as may be directed. The under side of the deck in the coal bunkers to be lined with iron.
Water Courses	Water courses are to be cut through the longitudinals, bracket plates, and engine and boiler bearers, with tubes, if required, as may be directed, and the interior surfaces of the bottom plates and spaces between the floors are to be coated with an approved description of cement, to whatever extent and depth may be deemed necessary by the overseer.
Engine and Shaft Bearers	To be fitted as may be required by the engineers, and in accordance with the directions of the overseer.
Forecastle Poop and Deck-house Beams.	To be of bulb iron, $7'' \times \frac{3}{8}''$, with two angle irons on the upper edge $3'' \times 2\frac{1}{2}'' \times \frac{3}{8}''$. The angle irons which form the beams to the deck houses, and which turn on and rivet to the frames, and are secured to the cant on the upper deck, to be $4'' \times 3\frac{1}{2}'' \times \frac{1}{4}''$, and to be spaced one at every frame.
Spar Deck Beams	To be of bulb iron, $10'' \times \frac{1}{2}''$, with two angle irons $3'' \times 3'' \times \frac{7}{16}''$ on the upper edge. The bulb iron to be reduced to $\frac{7}{16}''$ thick at the extremities of the vessel, as shall be directed.
Main Deck Beams	For 120 feet amidships to be of plate iron $11'' \times \frac{1}{2}''$, with two angle irons $3\frac{1}{2}'' \times 3'' \times \frac{7}{16}''$ on the upper edge, and two angle irons $3'' \times 2\frac{1}{2}'' \times \frac{3}{8}''$ on the lower edge; before and abaft this to be of bulb iron $11'' \times \frac{1}{2}''$, with two angle irons $3\frac{1}{2}'' \times 3'' \times \frac{7}{16}''$ on the upper edge. The angle irons to the beams at the fore and after ends of the engine and boiler hatches to be increased to $4'' \times 3'' \times \frac{9}{16}''$ on top, and $3\frac{1}{2}'' \times 3'' \times \frac{1}{2}''$ at bottom.
Lower Deck Beams	To be of bulb iron $10'' \times \frac{7}{16}''$, with two angle irons $3'' \times 3'' \times \frac{7}{16}''$ on the upper edge.
Orlop Deck Beams	To be of bulb iron $8'' \times \frac{3}{8}''$, with two angle irons on the upper edge $3'' \times 2\frac{1}{2}'' \times \frac{3}{8}''$. The beams before station 10, and in after-hold to be of angle iron $7'' \times 3'' \times \frac{1}{2}''$, the ends to be turned down to form short knees.
Beams in General	In the engine, boiler, and coal spaces, the number and description of beams are to be regulated by the machinery, &c. or as the overseer may direct. The plate and angle irons or bulb iron to turn down to form solid welded knees, two and a-half times the depth of the beam. The whole of the beam plates are to be rolled in one length if possible.
Carlings and Half-Beams	The carlings to the hatchways and half-beams to be of the same dimensions as their respective beams, except where otherwise directed by the overseer.
Shaft Passage	To be water-tight, formed of $\frac{1}{2}$-inch plates, stiffened with angle irons $4'' \times 3'' \times \frac{3}{8}''$ placed 42 inches apart. To have a water-tight door next the engine room, and suitable air tubes fitted at the after-end.
Mast Steps	To be formed of wrought-iron plates and angle irons, or of wood and iron, and substantially fitted to the satisfaction of the overseer. The main and mizen masts are to be stepped on the lower deck, and every care is to be taken to make a substantial support for the same.
Ports to Main and Upper Deck	To be 2 feet 2 inches square in the clear on the main and upper decks, strongly framed in the usual manner with angle iron sills, &c. To fit port-lids, sashes, brass scuttles for light and air 6″ diameter, &c. complete, to the satisfaction of the overseer.

Cargo Ports	To have two cargo ports on each side, as shown upon the drawings; every care is to be observed in framing the same, and strengthening the sides of the ship in their wake. Shutters are to be fitted complete with all fittings, as shown on the profile. Two brass scuttles, 8″ diameter, are to be fitted to each port.
Circular Scuttles	Approved metal scuttles, 10″ in diameter, are to be fitted to the several cabins on the lower deck, and wherever shown upon the drawings.
Ports in General	Gangway, pivot gun ports, &c. are to be completed with all metal hinges and fittings as is usual in Her Majesty's service, or as may be directed.
Coaling Scuttles, &c.	To fit all necessary coaling scuttle frames in upper and main decks, and shoots between the upper and main decks, and all appliances requisite for hoisting and discharging the ashes. The shoots to be portable or telescope wherever directed by the overseer; also coaling ports in the side, as shown on the drawing.
Ventilating Tubes, &c.	To fit all ventilating scuttles, tubes, cowls, &c. as may be directed.
Hawse Pipes	To have two on each bow and one on each quarter of an approved form and thickness, the diameter being regulated by the size of the cable bucklers, manger boards, hawse plugs, and scuppers; to be fitted complete, as may be directed.
Scuppers	To be fitted on each side of the upper and main decks; to be in number as may be directed, 7″ × 4″ in the clear; to be formed of lead, with all necessary flanges well secured to the outside plating.
Capstans	Brown & Harfield's patent double wrought-iron capstan, to be fitted complete, with all modern improvements, and their bow and deck stoppers; also one single wrought-iron Brown & Harfield's capstan fitted on the poop, with brass deck plate and pauls at bottom complete: capstan bars are to be supplied to all the capstans. Where the capstans are placed the spaces between the beams are to be filled in solid with teak as directed.
Winches	To have doubled powered winches and gear complete, fitted to each mast if directed.
Deck Pipes	To fit all necessary deck pipes, compressors, &c. as may be directed.
Pumps	To have one 12-inch, three 9-inch, and three 7-inch Downton's pumps, complete with all copper and lead pipes, pipes leading to the sea, mixed metal, Kingston and other valves, cocks and other fittings, also two pumps for general purposes, connected with the galley, tanks, condensers and closets; the whole to be fitted and supplied by the contractor. The strainers on ends of bilge and suction pipes are to be so fitted as to be at all times accessible. A pipe dipping into the space between the outer and inner bottoms with screw cap for hose on top, and cock in it, to be fitted in each compartment of the double bottom.
Davits for Boats	To have six pairs of wrought-iron davits on each side, and one pair over the stern, the size to be regulated by the class of boats to be suspended therefrom. The principal diameter of the several pairs of davits to be as follows:—four pairs 5½ inches diameter, four pairs 5¼ inches diameter, two pairs 4¾ inches diameter, two pairs 4½ inches diameter, and one pair 3½ inches diameter; the whole to be made and completed in all details to the satisfaction of the overseer, including blocks, guys, cleats, &c. Kynaston's hooks to be fitted to all the boats, with proper bollards, &c.
Fish Davits	To be fitted as may be directed.
Catheads	Two iron catheads to be fitted on each side, as shown upon the drawing, or as may be directed.
Fittings to Waist Anchor	Crutches and slips to waist anchor to be fitted as may be directed.
Outriggers	Outriggers to topsail halyards, and Jacob's ladders to be fitted as may be directed.
Eye Bolts round the Bows	Eye bolts round the bows for securing the foreganger are to be fitted where directed.
Awning Stantions	To be fitted all round the ship with two eyes to each, to provide for double awnings about 2 feet apart, to be of the length and size that may be required. Also, iron stantions and guard rails to the poop and forecastle.
Bollard Heads	To have three pairs of cast-iron bollard heads on each side, securely bolted to the plansheer as the overseer may direct, as also two pairs of towing bollards.
Iron Tanks	Iron tanks for fresh water are to be made to fit the after-hold, of such size that they may pass down the after ladder-way, and provision is to be made for getting them into the hold before any of the cabins are in place. Scuttles are to be made over each manhole for inserting the hose; the whole to be done to the satisfaction of the overseer.
Attendance on Engineers	Shipwrights and other workmen are to attend on the engineers to chock the boilers, fit the cants for coal boxes, and perform such other work as may be required by the overseer.

Weight of the Hull - -	The greatest care must be observed to keep the weight of the hull within the estimate, and with a view of accomplishing this object, the overseer is authorised to insist that none of the iron shall exceed the scantling specified.
	Woodwork and General Fittings of Hull.
	To be Good, Sound, and free from Sap and Injurious Knots.
Poop and Forecastle Flat, and Flat over Deck Houses in Waist.	Flat of deck to be of Dantzic fir, 3 inches thick, secured as hereafter described for upper deck.
Upper Deck Flat - - -	To be of Dantzic fir deals, 4 inches thick, and 7 inches broad, secured to each beam by two galvanised bolts and nuts, the heads of the bolts to be let in three-quarters of an inch below the surface, and covered with wood dowels. In the range of chain cables, capstans, stoppers, &c. teak or Dantzic oak is to be worked of increased thickness.
Main Deck Flat - - -	To be of Dantzic fir deals, 4 inches thick, and 7 inches broad, secured as upper deck.
Lower Deck Flat - - -	To be of Dantzic fir deals, 3 inches thick, secured as upper deck.
Orlop Deck Flat - - -	To be of Dantzic fir deals, 3 inches thick, secured as upper deck. The materials for the several decks to be at once provided and left to season.
Poop and Forecastle Waterway.	To have a suitable waterway of teak.
Upper Deck Waterway - -	To be of teak 12 × 9 inches, secured to the stringer and reverse frames, with screw-bolts and nuts. The butts to be brought on a frame and a piece of plate long enough to take a bolt in each piece of waterway to be worked on the frame.
Main Deck Waterway - -	To be of teak 12 × 8 inches, fastened as upper deck.
Lower Deck Waterway - -	To be of teak 10 × 7 inches, fastened as upper deck.
Orlop Deck Waterway - -	To be of oak 10 × 5 inches, secured in the usual way.
Berthing to Topsides and on Front of Deck Houses.	To be of teak 2 inches thick, rabbetted or grooved, and tongued as may be directed.
Riding Bitts - - - - -	To be Brown and Harfield's wrought-iron bitts, supported by a vertical fore and aft web, and angle irons running to deck below.
Topsail Sheet, Bitts, &c. -	All the usual bitts, &c. to each mast to be fitted complete, agreeably to the practice of Her Majesty's service, including all belaying pins, cleats, &c. at the sides.
Ceiling of Hold - - -	The ceiling of the hold, where directed, is to be of red pine 2 inches thick. This wood ceiling may be wholly omitted, or substituted by wood battens or half-round bars of iron, as directed by the overseer. The bars to be about $\frac{7}{8}$-inch thick, and $2\frac{1}{2}$ inches broad. The wood ceiling or battens to be secured to the reverse angle irons of the frame by galvanised screw-bolts; the half-round strips to be riveted or bolted thereto as may be directed. The wood ceiling is to be caulked and made water-tight where directed. The battens or bars are to be spaced as may be directed.
Coal Bunkers - - -	The whole of the flat and underside of deck in the coal bunkers are to be lined with sheet-iron.
Platforms - - - - -	To have platforms in engine room, and in any other places where directed.
Mast and Bowsprit, Partners, or Bitts.	To be of teak, African or English oak, as may be directed by the overseer.
Coamings and Head Ledges -	To be of Cuba mahogany, teak, or African oak, and of the height shown upon the several decks. The thickness and fastenings to be as the overseer may direct.
Knight Heads and Hawse Timbers.	To be of teak or English oak, secured, and of such size as may be directed.
Figure Head and Carved Work on Bow.	To be approved by the Controller of the Navy.
Stern - - - - - -	The stern frame to be of iron, with teak timbers placed where necessary for fitting the stern windows, deadlights, &c. The whole to be completed and ornamented as the overseer may direct.
Fore, Main, and After Hold -	The iron bulkheads in any of the holds or store rooms are to be battened or lined as may be directed.

Chain Lockers, &c. - -	To be substantially built of oak or teak, 3 inches thick, as shown upon the plans, with all necessary fittings to the same, the greatest care being taken to secure the clench of the cables. Eye bolts are to be fitted in the chain lockers where directed by the overseer.
Magazine and Light Rooms -	To be built of teak, to be lined and fitted complete in every respect as is usual in Her Majesty's service.
Shell Room - - - -	To be built of teak, to be lined and fitted complete in every respect as is usual in Her Majesty's service.
Store Rooms - - - -	To be fitted complete with all bins, racks, cordage reels, &c. as is usual in Her Majesty's service.
Specie Room - - -	A specie room is to be fitted complete, in accordance with the directions which will be furnished.
Chronometer Room - -	A chronometer room is to be fitted complete, in accordance with directions which will be furnished.
Sail Room - - - -	To be fitted complete as may be directed.
Clerks' Office - - -	Clerks' office to be fitted complete with pigeon holes, drawers, cupboards, &c. as may be directed.
Engineers' Store Room - -	To be fitted complete with drawers, bins, benches, &c. as may be directed.
Mess Room, Steward's Store Room.	To be fitted complete with all drawers, bins, bottle racks, cupboards, &c. as may be directed.
Ship Steward's Berth - -	To be fitted with all necessary bins, &c. as may be directed.
Slop Rooms - - - -	To be fitted with all necessary racks as may be directed.
Sick Bay - - - - -	Sick bay to be fitted with cot-hooks, bed places, mess tables, and stools, &c. as may be directed.
Military and Ship's Officers' Store Rooms.	To be fitted with all necessary bins, racks, &c. as may be directed.
Midshipmen's and Engineers' Berths.	To be fitted with all necessary lockers, shelves, cupboards, &c. as may be directed.
Dispensary - - - -	To be fitted complete with all shelves, racks, &c. and cistern as may be directed.
Butcher's Store - - -	To be fitted with all the usual shelves, blocks and hooks, salting trough, &c. as may be directed.
Sheep Pen - - - -	To be fitted as may be directed.
Fowl Coops - - - -	To be fitted as may be directed.
Washhouses - - - -	To have three washhouses, the deck of each to be covered with lead, and each to be fitted with pump, scupper at one end, gratings, washing-trays, shelves, &c. and all necessary fittings as may be directed.
Stoker's Wash-place - -	To fit stoker's wash-place with bath, pump, &c. complete.
Engineers' Wash-place - -	To fit an engineers' wash-place with bath, pump, &c. complete.
Hospitals - - - - -	To fit hospitals for seamen, troops, and women where shown upon the drawings, with every convenience for the same, and well ventilated as may be directed.
Prisons - - - - -	Ten prisons, well ventilated, are to be built on the lower deck, in accordance with the directions of the overseer, and as shown upon the drawing.
Shako Room - - -	A shako room is to be built on the lower deck, as shown upon the drawings, fitted with shelves sufficient for the number of troops the ship will carry.
Seamen's Galley - - -	To be fitted where shown upon the drawings with all necessary fittings, and to be enclosed in an iron deck house, as may be directed, for 200 men.
Military Galley - - -	To be fitted on the main deck with all necessary conveniences as may be directed for 1,100 men.
Saloon Galley - - -	To be fitted on the main deck, and of the most approved description; drawers, cupboards, tables, &c. are to be fitted complete in every respect as may be directed, for 80 officers. All the galleys are to be leaded, coppered, and tinned, and fitted with coal boxes, smoke boards, &c. as may be directed.

Saloon Stove - - - -	An approved description of stove is to be fitted in the saloon as may be directed.
Seamen's Mess Tables, &c. -	Mess tables, stools, and lockers with conveniences for storing the seamen's bags are to be fitted complete as is usual in Her Majesty's Service.
Cook's Cupboards, Tables and Shelves.	Cook's cupboards, tables, and shelves are to be fitted as may be directed.
Armourer's Bench - -	To be fitted as may be directed.
Chopping Blocks - - -	To be fitted as may be directed.
Mess Tables, &c., for Troops -	Mess tables and stools, with all conveniences for stowing knapsacks overhead, and mess utensils under the tables. The whole to be completed in the way usual in Her Majesty's service.
Cupboard, Table, and Shelves, for Master-at-Arms.	To be fitted as may be directed.
Women's Berth - - -	To be fitted with bed places, mess tables, stools and cupboards, &c., with every convenience, and well ventilated, as may be directed.
Guard Rails, &c. - - -	Guard rails to be fitted round all hatches where required by the overseer, and such rubbing plates as may be directed.
Man Holds to Ladderways -	To be fitted where directed.
Lumber Irons - - -	Lumber irons are to be fitted in the main and lower decks and in the holds as may be directed.
Hatches over Engines, &c. -	The hatchways on the main deck in wake of engines and boilers are to be berthed round with sashes on the upper part of the panels, fitted in all respects as may be required.
Arm Stands and Racks - -	Arm stands and racks are to be fitted on the main and lower decks wherever directed.
Shot Cant or Racks - -	To be fitted where directed.
Marines' Caps - - - -	Shelves for marines' caps are to be fitted under the forecastle as directed.
Hammock Hooks, or Rods and Eyes.	To be fitted wherever directed.
Water Closets - - - -	Of an improved description are to be fitted wherever shown upon the drawings. In all closets 8 lb. lead is to be laid on the deck and a grating fitted. A scuttle through the ship's side is to be made, and ventilation is to be provided up through the deck where practicable.
Closets, &c. for Troops and Seamen.	Water closets and urindales are to be fitted where shown upon the drawings for troops and seamen, complete with lead on deck, gratings scupper at one end with hand-pump for supply of salt water, to have two iron shoots on the side in each of the latrines for troops, and one in each of the latrines for seamen, and every means to be provided for cleansing purposes as may be directed.
Horse Boxes - - - -	To be fitted complete where shown in the drawings and as may be directed. The deck in their wake to be covered with lead.
Companions and Skylights -	Companions and skylights to be of teak, with all ventilating apparatus, including brass guards, &c., to be fitted agreeably to the plans, and as may be directed.
Hammock Stantions, &c. -	Hammock stantions and berthing to be fitted in accordance with the practice of Her Majesty's Service.
Military Rafts, Stowage of -	Brackets, composed of plate and angle irons, are to be fitted in front of the deck houses for stowing the military rafts as shown on the midship section, or as may be directed. Chains, eye-bolts, and all fittings necessary for properly securing pontoons and flat forming the rafts, to be fitted to the satisfaction of the overseer. The bracket plates to be placed at such distances apart as may be directed.
Steering Apparatus - -	The steering apparatus to be on the most approved plan, complete with tiller, Norman head, rudder pendants, eye-bolts, blocks, wheels, &c., as is usual in Her Majesty's Service.
Wheel House - - -	To be fitted as shown on the profile and plans, and as may be directed.
Standard Bittacle - - -	Standard bittacle and stool for ditto, to be fitted as may be directed.
Watch Bell - - - -	A watch bell of a suitable description to be provided and fitted as is usual in Her Majesty's Service.

Gratings, &c.	Grating and cap scuttles to be fitted throughout the ship, wherever the overseer may deem it necessary. Iron bars to be substituted for wood grating, if directed.
Accommodation Ladder, &c.	Accommodation ladder and steps, and hanging steps to the side to be fitted as may be directed.
Sentry's Walk at the Gangways.	Platforms to be fitted at the gangways for sentry's walk, complete with rails, &c., as may be directed.
Staircases, &c.	Staircases with neat mahogany hand-rails, &c., and ladders to be fitted wherever directed.
Condensers	Two condensers, with Kingston's valves and cocks, to be supplied by the Government, but fitted and enclosed in bulkheads by the Contractors.
Chain Plates, &c.	Chock Channels, if required, chain plates, &c., dead eyes complete, with all necessary bolts and fittings, for the security of the rigging, to be fitted as may be directed.
Blocks, Cleats, Eye Bolts, &c.	Blocks for tacks and sheets, topsail halyard blocks, hearts for fore and mainstays, cleats, incidental to rigging and eye bolts, spiders to mainbrace, &c., to be fitted according to the directions of the overseer, and as is usual in Her Majesty's Service.
Iron Work in general	To fit all outriggers, bolts connected with rigging, guns, &c., as may be directed.
Thermometer Tubes	To be fitted in the coal bunkers wherever directed.
Bow Lights and Shades	To be fitted complete as is usual in Her Majesty's Service.
Cabins, &c.	The bulkheads are to be of fir, panelled with shifting or fixed jalousie blinds, of mahogany, and shutters thereto, with panels of perforated zinc and shutters, as will be shown by a sketch which will be furnished. The doors are to be hung upon hinges, or made to slide as may be directed. When the bulkheads are of iron, they are to be covered with fir lining, panelled, the whole to be completed with the necessary locks, bells, &c., of the pattern and quality as is usual in Her Majesty's Service.
Bed Places	Bed places to be fitted in the several cabins where shown upon the plans, agreeably to the practice of Her Majesty's Service.
Sideboards, &c.	Sideboards, glass racks, drawers, tables, seats, &c., are to be fitted in the military mess room, ward room, and ladies' saloon, as may be directed.
Book Shelves	Book-shelves are to be fitted in all cabins.
Rollers to Hatchways	Rollers to be fitted to all hatchways where required.
Rollers to Hawsers	To be fitted as may be directed.
Meat Safes	To be fitted where required, and as may be directed.
Library	To be fitted complete, as may be directed.
Signal Lockers	To be fitted as usual in her Majesty's Service.
Tank on Main Deck to supply Fresh Water to Troops.	A tank is to be fitted on the main deck with pump, pipes, &c., to supply the troops with fresh water for drinking.
Bridges and Charthouse	To be fitted as may be directed.
Card and Compass Boxes	To be fitted as may be directed.
Wood Casing over Pipes	All pipes to be cased where required.
Rudder Mould	To be provided as is usual in Her Majesty's Service.
Monkey Bits	To be fitted as may be directed.
Voice Pipes	To be fitted as may be directed.
Stays to Funnels	The funnels to be properly stayed, as may be directed.
Clasp and Tumbler to Ensign Staff.	To be fitted as may be directed.
Platforms to Cargo Ports	To be fitted as may be directed.
Steam Cranes	Two suitable steam cranes to be fitted on the upper deck for discharging baggage, &c.
Samson's Posts	To be fitted as may be directed.
Life Buoys and Guards	To be fitted as is usual in Her Majesty's Service.

Oil and Tow Tanks - -	Tanks for oil and tow to be fitted for the use of the engineers, as may be directed.
Tanks in Engineer's and Steward's Berths.	To be fitted as may be directed.
Boom Crutch - - -	To be fitted as may be directed.
Straps and Eye Bolts to Boom Sheet.	To be fitted as may be directed.
Planing Decks - - -	The decks are to be planed on the lower and upper side, as is usual in her Majesty's Service.
Caulking - - - - -	The whole of the decks, topsides, &c., are to be carefully caulked, agreeably to the practice observed in Her Majesty's Service.
Painting - - - - -	All iron work is to be carefully scraped and cleaned before being painted, and each portion as it is turned out of hand is to have a coat of thin red lead paint to prevent oxidation. In addition to the foregoing, the whole of the ship both inside and out is to have three coats of the best oil paint, excepting on the outside and inside of the bottom plating, where any approved species of composition or cement may be substituted in lieu of the third coat of paint, if directed. All wood work is to be painted in the best manner with three coats of oil paint, of such colour, and with such portions grained, as may be directed, observing that the whole of the paint work in the cabins and teak skylights and companions on upper deck are to be varnished if directed.
Completion - - - -	Should any slight deviation from the drawings or specification be considered desirable during the progress of the work, the Controller of the Navy and the overseer shall have the power to order the same to be performed without additional charge, and no additional payment shall be made for deviation of any kind, except in cases when the contrary shall have been previously agreed to in writing; and the contractor shall attend to, and forthwith execute all such directions as may be from time to time given, nor shall any such alterations be made a ground for the allowance of additional time for the performance of this contract. This contract is intended to include the entire completion of the ship for sea, as usual in Her Majesty's Service, with the exception of portable cabin furniture. It is, therefore, to be expressly understood that all minor fittings which may not be shown on the drawings nor mentioned in the specification, but which may be considered by the Controller of the Navy as requisite for the proper completion of the work, are to be provided by the contractor without extra charge. The contract is to be executed in every respect to the satisfaction of the Controller of the Navy, who will, as he may see fit, appoint officers to inspect the workmanship during the progress of building and fitting of the ship. These persons shall have the power to reject all such portions as, in their opinion, are inferior in strength, quality of materials, or workmanship, and the decision of the Controller of the Navy on such matters shall be final and binding on the contractors. It is to be fully understood, that if any omissions be discovered in the specification or drawings, such omissions are to be supplied without extra charge, in the same manner as if they had formed part of the original specification or drawings; also, that as it may be desirable to omit to perform some of the works herein described, or to perform them in a less costly manner, any expense of material or labour thus saved is to be placed to the credit of the Government, as a set-off against any extra works which they may require the contractors to perform. And, further, that if any doubt arise respecting the meaning of any part of the specification or drawings, or any appeal be made respecting matters of any kind relating to the carrying out of this contract, about which there may be any dispute or difference of opinion between their Lordships' officers and the contractors, the Controller of the Navy is to decide, and his decision is to be final and binding upon all parties. The contractors are to provide security in a bond of 40,000 *l.*, with two approved sureties, or as may be approved by their Lordships, for the due performance of the contract, in the manner and in the time specified therein. The contractors to be responsible for payment to patentees should there be any infringement of patent rights in the construction of the ship. The ship is to be launched by the contractors, at their own risk and cost, before the 18 , and when completed with engines and boilers on board, with all the masts, yards, sails, and fittings, to be provided by the contractors, the ship is to be safely delivered up afloat, complete for sea, either at or the River Thames, by , to enable the final payment to be made. (signed) *Robert Spencer Robinson*, Controller of the Navy.

STEAM TRANSPORT (ENGLAND AND INDIA).

COPY of SPECIFICATIONS issued by the ADMIRALTY for the Construction of the STEAM TRANSPORTS for Service between *England* and *India*.

(*Mr. Ayrton.*)

Ordered, by The House of Commons, *to be Printed,*
28 *February* 1865.

82.

Under 2 *oz.*

VESSELS NOT ARMOUR-PLATED.

RETURN to an Order of the Honourable The House of Commons, dated 5 May 1865;—*for*,

RETURN, "in Tabular Form, of VESSELS NOT ARMOUR-PLATED, Building, or Ordered to be Built during the Year 1865; probable Progress during the Year; when to be Launched; when Completed; and Amount expended up to the 31st day of March 1865; and Estimated Amount up to the 31st day of March 1866; as follows:—

Names.	Guns.	Tons.	Load Displacement.	Horse Power.	Draught of Water.		Length.		Breadth.		Probable Time of Launching.	Hull, Wood or Iron.	Estimated Cost of Hull up to 31st March 1865.	Estimated Expenditure on Hull, from 1st April 1865, to 31st March 1866.	Remarks.
					Forward.	Aft.	Between Perpendiculars.	Of Keel for Tonnage.	Extreme.	For Tonnage.					

Admiralty, 13 June 1865.

C. H. PENNELL, Chief Clerk.

(*Mr. Laird.*)

Ordered, by The House of Commons, *to be Printed*, 14 *June* 1865.

RETURN OF VESSELS NOT ARMOUR PLATED, - - - - -

NAMES.	Guns.	Tons.	Load Displacement in Tons.	Horse Power.	Draught of Water.				LENGTH.				BREADTH.			
					Forward.		Aft.		Between Perpendiculars.		Of Keel for Tonnage.		Extreme.		For Tonnage.	
					Ft.	*Ins.*	*Ft.*	*Ins.*	*Ft.*	*Ins.*	*Ft.*	*Ins.*	*Ft.*	*Ins.*	*Ft.*	*Ins.*
Endymion -	21	2,478	3,360	500	20	0	21	6	240	0	207	$11\frac{5}{8}$	47	10	47	4
Helicon - -	2	837	934	250	10	0	10	0	220	0	200	$1\frac{3}{8}$	28	$2\frac{1}{2}$	28	$0\frac{1}{3}$
Cherub - -	2	268	304	60	7	8	7	8	120	0	105	$7\frac{7}{8}$	22	0	21	10
Minstrel - -	2	268	304	60	7	8	7	8	120	0	105	$7\frac{7}{8}$	22	0	21	10
Amazon - -	4	1,081	1,480	300	13	6	16	6	187	0	158	$3\frac{1}{3}$	36	0	35	10
Niobe - -	4	1,081	1,480	300	13	6	16	6	187	0	158	$3\frac{1}{2}$	36	0	35	10
Vestal - -	4	1,081	1,480	300	13	6	16	6	187	0	158	$3\frac{1}{2}$	36	0	35	10
Blanche - -	4	1,081	1,480	300	13	6	16	6	187	0	158	$3\frac{1}{2}$	36	0	35	10
Nymphe - -	4	1,081	1,480	300	13	6	16	6	187	0	158	$3\frac{1}{2}$	36	0	35	10
Daphne - -	4	1,081	1,480	300	13	6	16	6	187	0	158	$3\frac{1}{2}$	36	0	35	10
Dryad - -	4	1,081	1,480	300	13	6	16	6	187	0	158	$3\frac{1}{2}$	36	0	35	10
Tank vessel -	none	110	165	none	8	0	8	6	63	0	48	$3\frac{5}{8}$	21	0	20	8

Controller's Office, 9 June 1865.

BUILDING, OR ORDERED TO BE BUILT, DURING THE YEAR 1865.

Probable Progress during the Year 1865-66.	Probable Time of Launching.	Probable Time of Completion.	Hull, Wood or Iron.	Cost of Hull up to 31 March 1865.	Estimated Expenditure on Hull from 1 April 1865 to 31 March 1866.	REMARKS.
				£.	£.	
$\frac{3\frac{1}{2}}{8}$	Sept. 1865	Feb. 1866	Wood -	45,488	30,380	A smaller amount of work was done upon this ship than was first intended, owing to the commencement of the "Niobe" in September 1864; consequently, the actual fell short of the estimated expenditure. The present estimate includes fitting for sea after launching, not included in last year's Return.
$\frac{1}{8}$	Launched	June 1865	ditto -	28,865	3,024	The sum of 3,024 *l.* is to complete the ship for sea, not included in last year's Return.
$\frac{1\frac{1}{8}}{8}$	Launched	July 1865	ditto -	8,952	850	The Estimate of 850 *l.* is for completing the ship for sea, not included in last year's Return.
$\frac{\frac{7}{8}}{8}$	Launched	June 1865	ditto -	8,819	662	The Estimate of 662 *l.* is for completing the ship for sea, not included in last year's Return.
$\frac{3}{8}$	Launched	Sept. 1865	ditto -	27,210	9,576	Greater progress was made in the "Amazon" than was anticipated last year. The Estimate for the present year includes fitting for sea.
$\frac{7}{8}$	Dec. 1865	Mar. 1866	ditto -	7,607	26,635	
$\frac{5\frac{1}{2}}{8}$	Sept. 1865	Jan. 1866	ditto -	8,051	20,928	
$\frac{3}{8}$	Uncertain	Uncertain	ditto -	Nothing -	11,415	
$\frac{4}{8}$	Uncertain	Uncertain	ditto -	ditto -	15,220	
$\frac{5\frac{1}{4}}{8}$	Mar. 1866	Aug. 1866	ditto -	ditto -	19,977	
$\frac{4}{8}$	Uncertain	Uncertain	ditto -	ditto -	15,220	
complete, except pumps, caulking, and painting for sea.	Launched	Complete	ditto -	* 4,378	193	* Includes water tanks, pumps, and fittings.
			£.	139,370	154,080	

Robert Spencer Robinson,
Controller of the Navy.

J. Beeby,
Accountant General.

VESSELS NOT ARMOUR-PLATED.

RETURN of Vessels not Armour plated, Building, or Ordered to be Built during the Year 1865; probable Progress during the Year; when to be Launched; when Completed; and Amount expended up to 31 March 1865; and Estimated Amount up to 31 March 1866.

(*Mr. Laird.*)

Ordered, by The House of Commons, *to be Printed*, 14 *June* 1865.

366.

Under 1 *oz.*